

January 12, 2004

**Notice of corrections to 2003 Form ND-1 instruction booklet:
National Guard/Reserve member exclusion for federal active duty**

There is an error in the 2003 Form ND-1 instruction booklet. The error pertains to the new compensation exclusion allowed to National Guard and U.S. armed forces reserve members who were called to federal active duty. The error appears on pages 2 and 11 of the booklet where it is stated that the exclusion is allowed only if the federal active duty service was performed *outside North Dakota*. This is incorrect. The exclusion is allowed regardless of where the federal active duty service was performed.

The following shows where the errors appear and the corrections to them:

- **Error on page 2:** On page 2 of the 2003 Form ND-1 instruction booklet, in the article “New income exemption available to National Guard and Reserve members,” the second sentence reads as follows:

The exemption is limited to the compensation received for federal active duty service performed outside North Dakota, but only to the extent the compensation is included in federal taxable income.

Correction: The sentence should read as follows:

The exemption is limited to the amount of federal active duty compensation included in federal taxable income.

- **Error on page 11:** On page 11 of the 2003 Form ND-1 instruction booklet, the instruction for line 12 reads as follows:

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were called to ***federal*** active duty service outside North Dakota, enter the portion of your compensation received for that service. Compensation received for service in a combat zone is not eligible if it is exempted from federal income tax. Also, compensation received for attending annual training, basic military training, professional military education, or active duty that you volunteered for is not eligible for this exclusion.

Correction: The instruction for line 12 should read as follows:

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were called to ***federal*** active duty service, enter the portion of your compensation received for that service. Compensation received for service in a combat zone is not eligible if it is exempted from federal income tax. Also, compensation received for attending annual training, basic military training, professional military education, or active duty that you volunteered for is not eligible.

Questions may be directed to:

*Individual Income Tax Section
Office of State Tax Commissioner
600 East Boulevard Avenue, Dept. 127
Bismarck, ND 58505-0599*

*Phone: 701-328-1032
Fax: 701-328-1942
E-mail: individualltax@state.nd.us*



North Dakota Office of State Tax Commissioner

2003 Individual Income Tax

Rick Clayburgh, Tax Commissioner

Form ND-1

Dear Fellow Taxpayer,

Last year, over 30 percent of North Dakota's taxpayers electronically filed their income tax return. Taxpayers who file electronically have told us they enjoy the convenience, accuracy, and timeliness of an electronic service. And, E-file helps the Office of State Tax Commissioner to use tax dollars more efficiently. When you use paperless filing and payment options, you help us maximize our capabilities.

E-filing reduces errors, prevents processing delays, gets refunds out faster, and is less expensive for us to process. You may E-file your return through the Internet, from your tax preparer, or by using off-the-shelf tax preparation software. And, many North Dakota taxpayers may be eligible for free E-filing through the IRS free file consortium. To learn more about E-file, turn to page 15 in this booklet.



I also encourage you to consider taking advantage of other electronic options such as downloading forms from our Web site at www.ndtaxdepartment.com, getting answers to your questions from our Web site, using Direct Deposit for your refund, and paying your tax liability by credit card.

Suggestions from taxpayers provide us with valuable input. Feel free to let us know what you think we are doing well, as well as what we can do to improve our service. Please phone, write, or e-mail your comments to me using the contact information on the back cover of this booklet.

Thank you,

Tax Commissioner

Top 10 tips to getting your refund faster:

1. **E-File - see page 15 for details.** 
2. **Use Direct Deposit - see page 12 for details.** 
3. **Use the correct form.**
4. **Type or clearly print your name, address, and correct Social Security number.**
5. **Double-check your math.**
6. **Sign your return.**
7. **Attach every Form W-2 and 1099 showing North Dakota tax withholding.**
8. **Attach a copy of your federal return.**
9. **Use the correct postage.**
10. **File early.**



Pay your taxes with your credit card. See page 3 for more information.



If you need forms or want to find out more about North Dakota's taxes, visit our Web site

 www.ndtaxdepartment.com

This booklet contains the following forms—

- Form ND-1
- Schedule ND-1CR
- Schedule ND-1NR

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If you need a form or document mentioned in this booklet, you ~~may obtain it from our Web site at~~ **www.ndtaxdepartment.com**, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.



Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our Web site at **www.ndtaxdepartment.com**

Do you have a use tax reporting and payment requirement?

Did you purchase goods from outside North Dakota or outside the U.S?

If you did, you may have to pay North Dakota sales tax (and applicable local sales tax) on those goods.

Technically, what you have to pay is called a use tax. It applies to the same goods which are subject to North Dakota's sales tax. The use tax applies whether you purchase goods in person at an out-of-state location, or by mail, phone or the Internet.

If you didn't pay any sales tax, or you paid tax to another country, at the time of purchase, you must pay the use tax at North Dakota's sales tax rate on the total purchase. Or, if you did pay sales tax to another state at the time of purchase, but you paid less than what you would have paid in North Dakota, the difference is the amount of use tax you must pay. If applicable, local sales taxes must be included in the calculation.

If this applies to you, you must complete and file a **North Dakota Use Tax Return**. To obtain one, call the North Dakota Sales and Special Taxes Division at **(701) 328-3389**, or download it from our Web site at **www.ndtaxdepartment.com**.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

Effects of 2003 federal law changes

On May 28, 2003, President Bush signed into law the Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27). North Dakota's income tax laws automatically recognize any change in the Act that affects the calculation of federal taxable income, which is the starting point in the calculation of North Dakota taxable income. Therefore, the following items in the Act will automatically reduce North Dakota taxable income: (1) The increased standard deduction for married taxpayers filing jointly; (2) The 50-percent additional first-year depreciation; and, (3) The increase in the Section 179 expense deduction.

The changes made by the Act to the child tax credit (including the child tax credit refund), the federal income tax brackets and rates, the alternative minimum tax exemption amounts, the capital gains tax rates, and the calculation of the tax on dividends will not have any effect on the calculation of North Dakota taxable income if Form ND-1 is used. However, these changes will generally reduce the amount of the federal income tax deduction that is allowed in calculating North Dakota taxable income on Form ND-2.

2003 legislative rundown

Following is a summary of the legislation passed by the 2003 North Dakota Legislature that affects North Dakota's individual income tax.

Seed capital investment tax credit provisions are revised

A tax credit is allowed for making an investment in business that the director of the North Dakota Economic

Development and Finance Division (Commerce Department) certifies as a qualified business for seed capital investment tax credit purposes. The following changes were made to the seed capital investment tax credit provisions:

- The credit rate was increased from 30 percent to 45 percent.
- The total investment made in a tax year by a taxpayer that is eligible for the credit was increased from \$50,000 to \$250,000.
- With respect to the credit allowed for investments made in one tax year, the amount that may be claimed in any tax year was decreased from 50 percent to one-third of the total allowable credit.
- The \$250,000 limit on the amount of credits allowed for investments made in any one qualified seed capital business during a calendar period was repealed.

These changes are effective for taxable years beginning after December 31, 2002. (House Bill 1019)

Disclosure of information to U.S. Census Bureau authorized

The income tax confidentiality law was changed to add a new exception allowing the tax commissioner to disclose an individual's social security number and county of residence (as reported on the individual's income tax return) to the U.S. Census Bureau. The Bureau may use the information only for purposes of estimating the annual shifts in the state's population. This change became effective March 26, 2003. (House Bill 1115)

State civil relief protections for National Guard

State military law, contained in North Dakota Century Code (N.D.C.C.) ch. 37-01, was changed to provide that, if a National Guard member is ordered to

state active duty by the governor for 30 or more consecutive days, the protections provided by the federal Soldiers and Sailors Civil Relief Act of 1940 will be recognized for state purposes. Among the protections provided by this federal law, the following affect the administration of North Dakota income tax law as it applies to the collection of unpaid income tax:

- If the ability to pay North Dakota income tax is significantly impaired because of the active duty service, the collection of the tax must be deferred for a period not exceeding six months after the termination of the active duty service. This applies whether the tax becomes due prior to or during the period of active duty service.
- No penalty or interest accrues on the tax due during the deferral period.
- The time period for collection of the deferred tax is suspended for the period of active duty service plus nine months beginning with the day following the end of the active duty service.

This change took effect March 12, 2003. (House Bill 1151)

Commerce and port authority property and bonds exempted from income tax

North Dakota law covering counties was changed to authorize the creation of commerce and port authorities by political subdivisions in North Dakota. Any property in North Dakota acquired by a commerce or port authority, and any income derived from the ownership, operation, or control of the property, is exempt from state taxation to the same extent as other property used for public purposes. Bonds issued by a commerce or port authority, together with any interest or other income from them, are also exempt from income tax. This new law took effect August 1, 2003. (House Bills 1207 and 1426)

Changes affecting you and your income tax (continued)

Amnesty program mandated by legislature

As part of its final work on the appropriations bill for the North Dakota Office of Management and Budget, the 2003 legislature added a provision that requires the tax commissioner to conduct a one-time amnesty program beginning before December 31, 2003. (Senate Bill 2015)

Pursuant to this mandate, the commissioner established a tax amnesty program for the period October 1, 2003, through January 31, 2004. For more information, contact the Office of State Tax Commissioner.

Rounding of numbers on income tax return statutorily authorized

The income tax law was changed to allow taxpayers to round to the nearest whole dollar all final numbers entered on their income tax returns. In addition, the tax commissioner may round to the nearest whole dollar the amounts shown in the tax table provided in the individual income tax booklet. For this purpose, if a number contains cents equal to \$0.01 through \$0.49, the cents must be disregarded, and if a number contains cents equal to \$0.50 through \$0.99, the number must be rounded to the next whole dollar amount. This change took effective August 1, 2003. (Senate Bill 2099)

New or expanding business income exemption now allowed on Form ND-1

The individual income tax law was changed to provide that the new or expanding business income exemption available under N.D.C.C. ch. 40-57.1 may be deducted in calculating North Dakota taxable income on Form ND-1. This change is effective for taxable years beginning after December 31, 2002. (Senate Bill 2099)

North Dakota domestic dividend exclusion is repealed

The individual income tax law covering the optional method of filing on Form ND-2 was changed to repeal the North Dakota domestic dividend exclusion. The repeal is retroactively effective for taxable years beginning after December 31, 1999. (Senate Bill 2099)

2-year period for auditing an amended return is expanded

The income tax law covering the 2-year time period in which the tax commissioner may audit and assess additional tax on an amended return was changed. The change provides that the tax commissioner may now use the two-year time period to audit an amended return if both of the following apply:

- The amended return shows a change in taxable income or income tax liability that exceeds 25% of the amount stated in the original return as filed; **and**

- The amended return is filed within six years after the due date of the original return (without extension) or within six years after the original return was filed, whichever period expires last.

This change is effective for amended returns filed after December 31, 2002. (Senate Bill 2100)

New income exemption available to National Guard and Reserve members

The individual income tax law was changed to provide for a new income exemption for National Guard and U.S. armed forces reserve members who are called to active duty in the U.S. armed forces. The exemption is limited to the compensation received for federal active duty service performed outside North Dakota, but only to the extent the compensation is included in federal taxable income. Compensation received for attending annual training, basic military training, professional military education, or active guard and reserve tours for which the member volunteered is not eligible for the exemption. The exemption is allowed on both Form ND-1 and Form ND-2. This change is effective for taxable years beginning after December 31, 2002. (Senate Bill 2367)

For your convenience and help. . .

Pay your tax by credit card

As a convenient payment option, you may pay your balance due on your return using your MasterCard®, American Express® Card, Discover® Card, or VISA® Card.

Credit card payments may be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. A convenience fee will be charged to your credit card by Link2Gov Corporation, which is retained by the corporation for its services—the State of North Dakota does not receive any part of this fee.

To pay your balance due by credit card, go to Link2Gov Corporation's web site at www.ndtaxpayment.com or call them toll-free at **1-888-ND-TAXES** (1-888-638-2937).

Electronically file your return

The number of individuals who are choosing to electronically file their North Dakota income tax returns continues to grow. Over 102,000 North Dakota taxpayers now use E-file to file their returns. That means that about one-third of all filers have chosen E-file as their preferred method of filing.

If you haven't used E-file yet, we encourage you to give it a try. It just might become your preferred method of filing! You can find out more about E-file by going to page 15 in this booklet.

Check on the status of your refund

If you did not elect to use direct deposit, you may check the status of your refund by calling **(701) 328-3450** or e-mailing us at individualtax@state.nd.us. You

may also contact us by letter or fax—see the back cover of this booklet for the address and fax number.

If you used direct deposit, please contact your bank first (or check your bank statement) to see if your refund has been deposited into your account before contacting our office.

If you do contact us, you must provide the following information:

- Your name (and spouse's name, if joint return).
- Your social security number (and spouse's social security number, if joint return).
- Tax year.
- Your filing status from your return.
- **Exact** amount of refund shown on return (including cents, if shown).

This information must match our records or no information will be released to you due to our confidentiality law. ***Allow 6 weeks after filing your return before contacting us about your refund.***

Checklist for trouble-free filing

A complete and accurate return ensures the fastest processing of your return. This also makes for a quick turnaround for a refund. Errors or omissions in the return mean delayed processing. Needing to correspond with you to obtain a missing signature or document creates an even longer delay.

Important: An incomplete or unsigned return does not constitute a properly filed return, and it will be returned to you. This could result in late filing and payment charges if you resubmit the return after the due date.

Before you file, use this checklist to avoid the most common problems—

- ☐ **Write legibly**
On many returns, we are unable to read the information, resulting in recording the wrong information.
- ☐ **Enter your correct social security number**
We use this number to properly identify your return. If you are filing a joint return, also enter your spouse's social security number.
- ☐ **Check your math**
Human errors happen, and math errors are one of the most common. Please double-check your numbers.
- ☐ **Include all Form W-2s**
Form W-2s are often omitted. Include a copy of all your W-2s. Also include a copy of any Form 1099 showing North Dakota income tax withholding.
- ☐ **Use the right address**
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet or use the address provided on page 6 of this booklet.
- ☐ **Use the right postage**
Insufficient postage on an envelope means the U.S. Postal Service will return it to you.
- ☐ **Sign the return**
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.

2003 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

Filing Tip:

Over 95 percent of taxpayers will have the lowest tax on the Form ND-1 in this booklet.

Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use?

Generally, you should use Form ND-1. Over 95 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used **only if** it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 5 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

Full-year resident

If you were a full-year resident of North Dakota for the 2003 tax year and you are required to file a 2003 federal individual income tax return, you must file a 2003 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

Definition of resident—For North Dakota individual income tax purposes, you are a resident of North Dakota if you are domiciled in North Dakota. Domicile is your residence by law and is commonly referred to as your legal residence. It generally means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your domicile. Domicile is based on your intent and your actions.

Statutory 7-month rule—If you are not domiciled in North Dakota for any part of the tax year, you are deemed by law to be a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply to individuals on active duty in the U.S. armed forces who are domiciled in another state, nor does it apply to Minnesota or Montana residents covered under the income tax reciprocity agreements with those states.

Residents in U.S. armed forces

If you are a full-year resident of North Dakota serving in the U.S. armed forces and you are required to file a 2003 federal individual income tax return, you must file a 2003 North Dakota individual income tax return. This applies even though you were stationed outside North Dakota during the tax year. As a North Dakota resident, your income from all sources is subject to North Dakota income tax to the same extent that it is taxable on your federal return.

Filing Tip:

If you were required to file an income tax return with another state, you may be eligible for a credit. See Schedule ND-1CR.

Full-year nonresident

If you were a full-year nonresident, you must file a 2003 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2003 federal individual income tax return.
- You derived gross income from North Dakota sources during the tax year. (See the box on this page for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and you are stationed in North Dakota, your military compensation is not subject to North Dakota income tax. If your only gross income from North Dakota sources is your military compensation, you do not have to file a North Dakota individual income tax return. However, if you have other types of gross income from North Dakota sources, you must file a North Dakota individual income tax return if you meet the full-year nonresident filing requirement.

Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.

- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Minnesota and Montana residents** on page 6 for more information.

Nonresident alien

If you are a nonresident alien of the United States and you derived gross income from North Dakota sources during 2003, you must file a 2003 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from state taxation, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to

pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota, you must file a 2003 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2003 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Exceptions

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

Note: Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Minnesota and Montana residents

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota. The conditions for exemption under each agreement and the procedures for filing are explained in the following paragraphs.

Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in

Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation that you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages that you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the top portion of Form ND-1, page 1, as instructed.
2. Enter "0" on lines E and 1.
3. Write "Reciprocity" and the initials "MN" or "MT" in the right-hand margin under line 1.
4. Leave lines 2 through 23 blank.
5. Fill in the amount of the North Dakota income tax withheld on lines 24, 26, 27, and 31.
6. Attach a copy of the Form W-2s showing North Dakota income tax withholding and a complete copy of your federal income tax return.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages that you receive for work performed in

Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld.

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue
Taxpayer Information Division
St. Paul, MN 55146-4450
Phone: (651) 296-3781
Web: www.taxes.state.mn.us
- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: www.state.mt.us/revenue

When and where to file

If you are filing on a calendar year basis—January 1 through December 31—you must file your 2003 North Dakota individual income tax return on or before April 15, 2004. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return and all required attachments in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail your return to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0550

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return.

When you file your North Dakota return, you must attach a copy of the federal extension form filed with the IRS. If you obtained the federal extension using the IRS's phone, computer, or credit card payment option, attach a copy of either a completed Form 4868 showing the confirmation number or a printed copy of the acknowledgment. In the case of the automatic 2-month extension for being outside the United States and Puerto Rico on April 15, attach a copy of the statement that the IRS required you to attach to your federal return. In all cases, fill in the circle next to "Extension" in the top right-hand corner of your North Dakota return.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, attach a copy of the approved extension form to your

return and fill in the circle next to "Extension" in the top right-hand corner of your return.

Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2003 Form 400-EXT** by the regular due date.

Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2003 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the

rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

Copy of federal return

You must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation. If you used the IRS's TeleFile system, attach a copy of the TeleFile Tax Record that you completed for that purpose.

Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** on page 8 for step-by-step instructions.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the Internal Revenue Service (IRS). The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

How to prepare an amended return

1. Obtain the appropriate North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2001, this will be either Form 37-S or Form 37. For 2001 and subsequent tax years, you will use either Form ND-1 or Form ND-2.
2. Enter your name, address, social security number, and other information required in the top portion of the return. Be sure to use your current address on the amended return.
3. Fill in the circle (or check the box, if applicable) next to "Amended" in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
6. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
7. Attach a statement explaining why you are correcting your return. If you are doing so because of changes that you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2004)

You must pay estimated North Dakota income tax for the 2004 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2004.

2. Your net tax liability for 2003 is \$500 or more. *(If you were not required to file a North Dakota return for 2003, you do not have to pay estimated tax for 2004.)*
3. You expect to owe *(after subtracting any estimated North Dakota income tax withholding)* at least \$500 in tax for 2004.
4. You expect your North Dakota income tax withholding for 2004 to be less than the smaller of the following:
 - (a) 90% of your 2004 net tax liability.
 - (b) 100% of your 2003 net tax liability. If you moved into North Dakota during 2003 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2004 tax year must be paid by April 15, June 15, and September 15, 2004, and January 15, 2005.

If you are required to pay estimated tax for 2004, obtain the **2004 Form 400-ES, Estimated income tax—individuals**. If you paid estimated tax for 2003, a 2004 Form 400-ES will be mailed to you in early 2004.

Specific line instructions for Form ND-1

Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

Instructions for top of page 1, Form ND-1

Social security number(s)

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return.

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and you are filing a joint return, include your spouse's full name.

Line A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Exception for joint filers with different states of residence

If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the 2003 tax year, special filing procedures apply. This exception applies if:

- You were a full-year or part-year resident of North Dakota, and your spouse was a full-year nonresident of North Dakota; or
- You were a full-year resident of North Dakota and your spouse was a part-year resident of North Dakota.

If this exception applies, you must file a separate North Dakota return. Fill in the circle next to "Married filing separately." Then, you must obtain and complete **Schedule SF**. The instructions to Schedule SF explain how to complete your separate return.

Line B - Residency status

For your residency status, fill in the circle next to:

- **Full-year resident**, if you were a resident of North Dakota for the entire 2003 tax year, or you meet the statutory 7-month rule.

- **Full-year nonresident**, if you were not a resident of North Dakota for any part of the 2003 tax year, and you do not meet the statutory 7-month rule.
- **Part-year resident**, if you were a resident of North Dakota for only part of the 2003 tax year.

For more information, see **Definition of resident** and **Statutory 7-month rule** on page 4.

Line C - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time.

Line D - Income source code

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the 2003 tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (Pensions, annuities, IRAs, etc.) ..	12

Amended or extended return

Fill in the circle next to "Amended" *only if* you are completing this return for the purpose of correcting a return you previously filed for the 2003 tax year. See **Correcting your return** on page 7 for more information.

Fill in the circle next to "Extension" *only if* you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

Fiscal year filer only

Your tax year for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. If you used a fiscal tax year for federal income tax purposes, enter in the boxes the beginning and ending dates of your fiscal tax year as shown on your federal return.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2003 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

Instructions for lines 1 through 36, Form ND-1

Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10.

However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and a loss is passed through to you (which is included in your federal adjusted gross income), you must enter the amount of the loss on this line. This loss is not allowed in calculating your North Dakota taxable income. (*North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.*)

If applicable, the entity is required to provide you with a statement showing the amount of this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*.

Attach a copy of the statement you received from the entity.

Line 5 - U.S. obligation interest

The following items may be entered on this line:

- Interest income from U.S. obligations.
- Interest income from federal securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund that is attributable to interest from U.S. obligations and to interest from federal securities that is specifically exempted from state income tax by federal statute.

Following are some of the more common sources of interest income that may be entered on this line:

- U.S. savings bonds.
- U.S. Treasury bonds, bills, and notes.
- Securities issued by the following agencies:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

Do not enter on this line interest income from securities issued by the following agencies:

- Federal Home Loan Mortgage Corporation (Freddie Mac)
- Federal National Mortgage Association (Fannie Mae)
- Government National Mortgage Association (Ginnie Mae)

Also do not enter on this line interest on a federal income tax refund or interest from a repurchase agreement.

Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest.

Line 6 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. Complete the worksheet on this page to calculate the amount to enter on this line.

Line 7 - Native American's exempt income

If you are a Native American enrolled in a federally-recognized Indian tribe on a reservation located in North Dakota, enter on this line the amount of income you derived from that reservation while living on it. If you are an enrolled member of a tribe on a reservation that is located entirely outside North Dakota, do not make an entry on this line. For complete details on what income is taxable by, or exempt from, North Dakota income tax, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Line 8 - U.S. Railroad Retirement Board benefits

Federal law provides that unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board are exempt from state income tax. Enter on this line the portion of these benefits included in your federal taxable income.

Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable.)

Line 9 - Income from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and income is passed through to you (which is included in your federal adjusted gross income), enter the income on this line. This income is not subject to North Dakota income tax. (*North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.*)

If applicable, the entity is required to provide you with a statement showing the amount of this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*.

Attach a copy of the statement you received from the entity.

Line 10 - Renaissance zone income exemption

If you qualified for the business or investment income exemption under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 1.

Attach a copy of Schedule RZ.

Line 11 - New or expanding business income exemption

If you operate a business as a sole proprietorship and you were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. If you are a member of a partnership, S corporation, or other pass-through entity that was granted this exemption, enter your share of the net business income from the entity that is eligible for the exemption.

Worksheet for calculating net long-term capital gain exclusion

(for line 6 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10a, or on Form 1040, line 13a (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter the gain from your 2003 Schedule D (Form 1040), line 16.
If this amount is a loss or zero, stop here; you are not eligible for the exclusion 1 _____
2. Enter the amount from your 2003 Schedule D (Form 1040), line 17a. If this amount is a loss or zero, stop here; you are not eligible for the exclusion 2 _____
3. Enter the smaller of line 1 or line 2 3 _____
4. Multiply line 3 by 30% (.30). This is your exclusion. Enter this amount on Form ND-1, line 6 4 _____

Line 12 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were called to **federal** active duty service outside North Dakota, enter the portion of your compensation received for that service. Compensation received for service in a combat zone is not eligible if it is exempted from federal income tax. Also, compensation received for attending annual training, basic military training, professional military education, or active duty that you volunteered for is not eligible for this exclusion.

Line 15 - Calculation of tax

How you calculate your tax depends on your residency status.

If you are a **full-year resident**, use the Tax Table on page 18 to calculate your tax.

If you are a **full-year nonresident** or a **part-year resident**, you must complete **Schedule ND-1NR** (in this booklet) to calculate your tax.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2003, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Schedule SF filers — If you are required to complete Schedule SF, enter your tax from the applicable column of Schedule SF, Part 2, line 17. To see if this applies to you, see **Exception for joint filers with different states of residence** under **Line A—Filing status** on page 8.

Line 17 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota, you may be eligible for a credit for income tax paid to another state on income that is also taxed by North Dakota. See

Schedule ND-1CR (in this booklet) for details. **Attach a copy of Schedule ND-1CR and the other state's return.**

Line 18 - Family member care credit

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain **Schedule FC** for details. **Attach a copy of Schedule FC.**

Line 19 - Renaissance zone credit

If you qualified for a tax credit under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 6. **Attach a copy of Schedule RZ.**

Line 20 - Ag commodity investment credit

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, you may be eligible for an income tax credit. If eligible, the qualified business must

provide you with an investment reporting form that verifies your investment and explains how to calculate the credit. **Attach a copy of the investment reporting form.**

Line 21 - Credit for unused federal credit for prior year minimum tax

If you completed a Federal Form 8801 for the 2003 tax year, and if there is a minimum tax credit (excluding any unallowed credit for nonconventional source fuel or qualified electric vehicle) reported on it that is attributable to tax years prior to 2001, you may be eligible for an income tax credit. Complete the worksheet on this page to calculate the credit.

Line 22 - Seed capital investment credit

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5, you may be eligible for an income tax credit. If eligible, the qualified business must provide you with an investment reporting form that verifies your investment and explains how to calculate the credit. **Attach a copy of the investment reporting form.**

Worksheet for calculating credit for unused federal credit for prior year minimum tax (for line 20 of Form ND-1)

1. Enter the total of the amounts from the **2001** Federal Form 8801, lines 18 and 19, attributable to federal alternative minimum tax included in the federal income tax liability reported on Form 37-S for tax years prior to 2001. **However, do not include the unallowed credit for nonconventional source fuel or qualified electric vehicle** **1** _____
2. Enter the total of the amounts from the **2001** and **2002** Federal Form 8801, line 25 **2** _____
3. Remaining federal credit for North Dakota purposes (Subtract line 2 from line 1) If less than zero, enter -0- **3** _____
4. Enter the amount from your **2003** Federal Form 8801, line 25 ... **4** _____
5. Enter the smaller of line 3 or line 4 **5** _____
6. Multiply line 5 by 14% (.14). **6** _____
 - If a **full-year resident**, enter the amount from line 6 on Form ND-1, line 21.
 - If a **full-year nonresident** or **part-year resident**, multiply the amount on line 6 by the ratio from Schedule ND-1NR, line 20, and enter result on Form ND-1, line 21.

Line 24 - Withholding

Add the North Dakota income tax withholding amounts shown in box 17 of your Form W-2s. Include the withholding amount only if the state code in box 15 of the W-2 is "ND." Also include North Dakota income tax withholding shown on any Form 1099 that you received.

Line 28 - Application of overpayment to next year's estimated tax

If you have an overpayment on line 27, you may elect to apply part or all of it to your 2004 estimated tax. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 29 and 30 - Voluntary contribution of overpayment

If you have an overpayment on line 27, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Lines 31a, 31b, and 31c - Direct deposit of refund

If you want us to deposit your refund directly into your bank account,

complete lines 31a, 31b, and 31c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (line 31a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. See the sample check below for where to locate the routing number on your check.

Account number (line 31b)—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. See the sample check below for where to locate the account number on your check.

Type of account (line 31c)—Indicate whether the account is a checking or savings account by filling in the applicable circle.

Please note:

- Do not use the numbers shown on a deposit slip for the routing or account numbers.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, your refund will be sent to you in the form of a paper check.

- You will not receive a separate notification of when the deposit is made by our office—contact your bank or check your bank statement to find out if your refund has been deposited.

Lines 33 and 34 - Voluntary contribution

If you have a tax due on line 32, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 35 - Balance due

The balance due (including the amount, if any, from line 36) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see **Penalty and interest** on page 7.

Pay by credit card. You may also pay your balance due using your credit card. To do so, go to Link2Gov Corporation's web site at www.ndtaxpayment.com or call them toll-free at 1-888-ND-TAXES (1-888-638-2937).

Line 36 - Interest on underpaid estimated tax

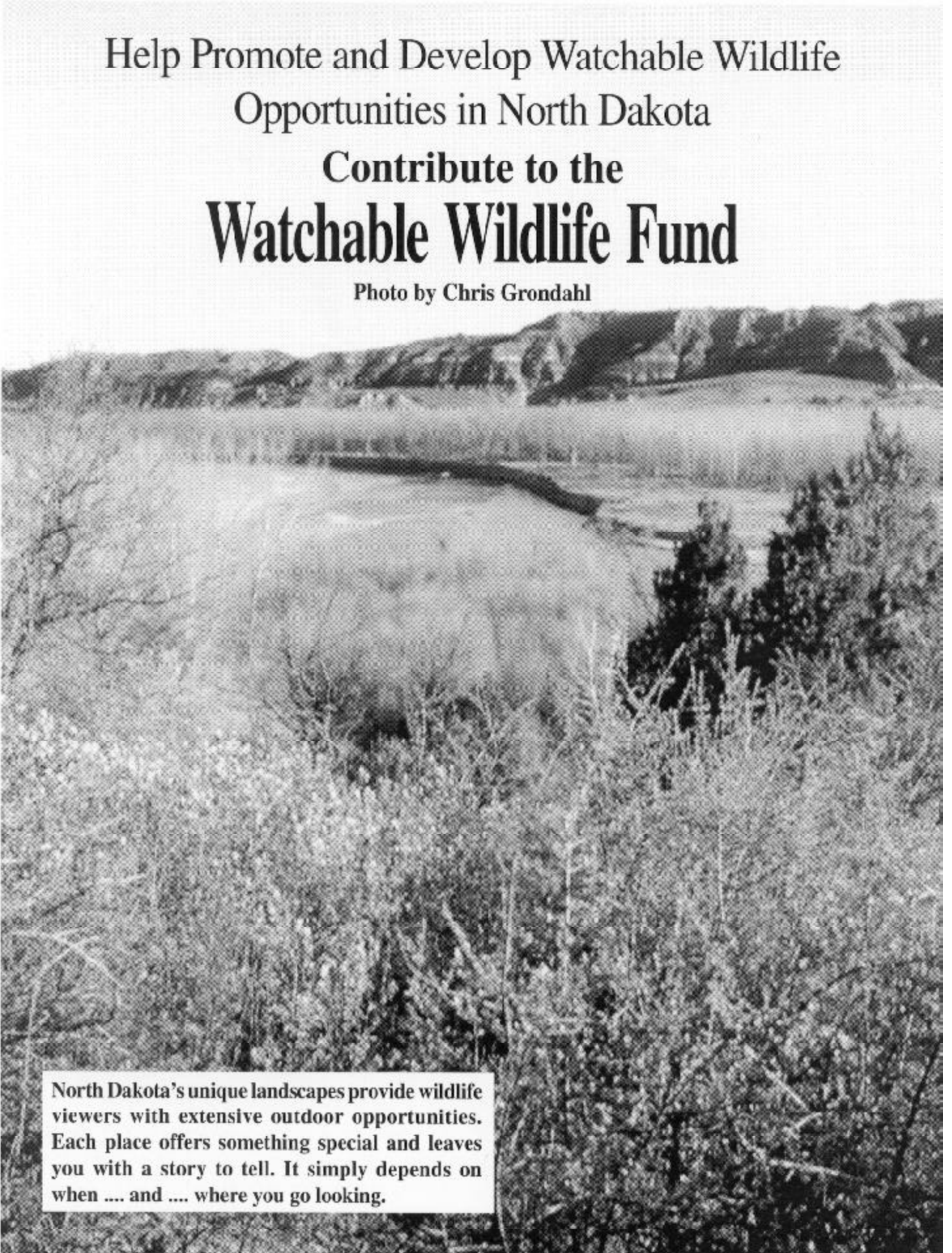
If you were required to pay estimated North Dakota income tax for 2003, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete **Form 400-UT**. An amount on this line will reduce your refund or increase your balance due. If lines 27 and 32 are zero, and the amount on line 36 is at least \$5.00, you must pay this amount with your return. **If you enter an amount on this line, attach a copy of Form 400-UT.**

Sample check for direct deposit (lines 31a, 31b, and 31c)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of _____		\$ _____
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	9999
Routing number (Line 31a)	Account number (Line 31b)	Do not include the check number as part of the account number.

Help Promote and Develop Watchable Wildlife
Opportunities in North Dakota
Contribute to the
Watchable Wildlife Fund

Photo by Chris Grondahl



North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when and where you go looking.

Support North Dakota's

Watchable Wildlife Fund

To contribute, see your state tax form
or consult your tax preparer.

Your Contributions Have Helped Fund:

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501
701-328-6300

Take advantage of these electronic options!



You may file your Form ND-1 on paper using the forms in this booklet, or you may file it using our electronic filing option.

Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your North Dakota return. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

2. Off-the-shelf software

With a computer, Internet access, and the right software, you can do it yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our Web site at:

www.ndtaxdepartment.com

Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

You may be eligible for **free E-file!**

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our Web site at:
www.ndtaxdepartment.com

Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

Direct Deposit = *faster refunds!*

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 31 of Form ND-1 on page 12.



Filing Tip:

Not all software packages or preparers may be able to electronically file the North Dakota Form ND-1. Be sure to check whether or not the software or preparer is able to electronically file your Form ND-1.

How to fill out the Form ND-1

The Form ND-1 and its supplemental schedules – ND-1CR, ND-1NR, and ND-1FA – are designed to be processed faster and more accurately by our computer system. This system takes a picture of your return, processes the data on it, and stores it electronically rather than in a paper format.

The special features you see on the form allow more efficient processing of the return. The barcode at the top identifies the form while the boxes guide you in making handwritten entries. This enables our equipment to read your return more accurately and allows us to process it faster than ever before.

Please take a moment to read the special instructions on this page that explain how to fill in Form ND-1 to increase the readability of the entries.

Form North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2003

Please type or print in black or blue ink. Enter one letter or number in each box. Fill in circles completely.

Your social security number: 1 2 3 - 4 5 - 6 7 8 9
 Spouse's social security number: 9 8 7 - 6 5 - 4 3 2 1

Fill in only if applicable: ☐ Amended (See page 9) ☐ Extension

Fiscal year filer ONLY: (See page 9)
 Enter fiscal year beginning date: / /
 Enter fiscal year ending date: / /

Month Day Year
 Month Day Year

Were you required to pay estimated federal income tax for 2003? (See page 9) ☐ Yes ☒ No

Dept. use only: Composite return ☐ (CF)

Your name (First, MI, Last name): JOHN P. DOE
 If joint return, spouse's name (First, MI, Last name): JANE M. DOE
 Mailing address: 123 EVERYWHERE STREET
 City: ANYTOWN State: ND Zip code: 58999

A. Filing status used on federal return: (Fill in only one)
☐ 1. Single ☐ 4. Head of household
☒ 2. Married filing joint return ☐ 5. Qualifying widow(er) with dependent child
☐ 3. Married filing separately

Spouse's name: _____

B. Residency status: (Fill in only one)
☒ 1. Full-year resident ☐ 2. Full-year nonresident ☐ 3. Part-year resident

C. School district code (See page 17): 12 - 345

D. Income source code (See page 9): 12

E. Federal adjusted gross income from line 34 of Form 1040, line 21 of Form 1040A, line 4 of Form 1040EZ, or line I of TeleFile Tax Record (sx) US Dollars: , 6 5 4 , 3 2 1 . 0 0

1. Federal taxable income from line 40 of Form 1040, line 27 of Form 1040A, line 6 of Form 1040EZ, or line K of TeleFile Tax Record (If zero, see page 9 of instructions) (ss) 1: , 6 3 9 , 0 7 5 . 0 0

Complete Form ND-1 as follows:

- 1 Type or print all letters and dollar amounts within the boxes and spaces provided. Use blue or black ink only.
- 2 If you fill in the return by hand, use UPPERCASE letters and write your numbers and letters like this:

1 2 3 4 5 6 7 8 9 0 A B C D E

- 3 Carefully enter the money amounts so that the dollar amount ends in the box immediately to the left of the decimal point and the cents amount starts in the box immediately to the right of the decimal point. If you choose to round your numbers to the whole dollar, enter zeros in the cents boxes.
- 4 To show a negative number, enter a minus sign (-) in the box immediately to the left of the dollar amount.
- 5 Fill in all appropriate circles completely as shown:
 Correct: ☒ Incorrect: ☐ or ☐
- 6 Print neatly within the boxes so our equipment correctly reads your information and amounts.
- 7 Enter only one number or letter in each box.

Please note the following "Don'ts":

- **Don't** use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.
- **Don't** use a pen or pencil that writes in a color other than blue or black.
- **Don't** use a "whiteout" correction fluid.
- **Don't** use dashes or other symbols to indicate that you do not have an entry. If a line does not apply to you, leave it blank.
- **Don't** use a slash through the "0" (Ø) or "7" (7) – the scanner may read it as an "8".

School district codes

- If you were a **full-year resident** or **part-year resident** of North Dakota, find the code number for the school district in which you resided during the 2003 tax year. Enter the number in the boxes on line C of Form ND-1.
- If you were a **full-year nonresident**, enter the code number 54-000 in the boxes on line C of Form ND-1.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.			
Adams	ND	Adams 128	50-128	Gwinner	ND	N Sargent 3	41-003	Oberon	ND	Oberon 16	03-016
Alexander	ND	Alexander 2	27-002	Hague	ND	Bakker 10	15-010	Page	ND	Page 80	09-080
Almont	ND	Sims 8	30-008	Halliday	ND	Halliday 19	13-019	Park River	ND	Park River 78	50-078
Amidon	ND	Central Elem. 32	44-032			Twin Buttes 37	13-037	Parshall	ND	Parshall 3	31-003
Anamoose	ND	Anamoose 14	25-014	Hankinson	ND	Hankinson 8	39-008	Pembina	ND	Pembina 1	34-001
Ashley	ND	Ashley 9	26-009	Harvey	ND	Harvey 38	52-038	Pettibone	ND	Pettibone-Tuttle 11	22-011
Baldwin	ND	Baldwin 29	08-029	Hatton	ND	Hatton 7	49-007	Pingree	ND	Pingree-Buchanan 10	47-010
Beach	ND	Beach 3	17-003	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pollock	SD	Union 12	15-012
Belcourt	ND	Belcourt 7	40-007	Hazen	ND	Hazen 3	29-003	Powers Lake	ND	Powers Lake 27	07-027
Belfield	ND	Belfield 13	45-013	Hebron	ND	Hebron 13	30-013	Ray	ND	Nesson 2	53-002
Berthold	ND	Lewis and Clark 161	51-161	Hettinger	ND	Hettinger 13	01-013	Rhame	ND	Rhame 17	06-017
Beulah	ND	Beulah 27	29-027	Hillsboro	ND	Hillsboro 9	49-009	Richardton	ND	Richardton-Taylor 34	45-034
Binford	ND	Midkota 7	20-007	Hoople	ND	Valley 12	34-012	Robinson	ND	Robinson 14	22-014
Bisbee	ND	Bisbee-Egeland 2	48-002	Hope	ND	Hope 10	46-010	Rock Lake	ND	N Central 28	48-028
Bismarck	ND	Bismarck 1	08-001	Hunter	ND	Northern Cass 97	09-097	Rogers	ND	N Central 65	02-065
		Naughton 25	08-025	Hurdsfield	ND	Pleasant Valley 35	52-035	Rolette	ND	Rolette 29	40-029
		Apple Creek 39	08-039	Inkster	ND	Midway 128	18-128	Rolla	ND	Mt. Pleasant 4	40-004
		Manning 45	08-045	Jamestown	ND	Jamestown 1	47-001	Roseglen	ND	White Shield 85	28-085
Bottineau	ND	Bottineau 1	05-001	Kenmare	ND	Kenmare 28	51-028	Rugby	ND	Rugby 5	35-005
Bowbells	ND	Bowbells 14	07-014	Kensal	ND	Kensal 19	47-019	Sawyer	ND	Sawyer 16	51-016
Bowman	ND	Bowman 1	06-001	Killdeer	ND	Killdeer 16	13-016	Scranton	ND	Scranton 33	06-033
		Sheets 14	44-014	Kindred	ND	Kindred 2	09-002	Selfridge	ND	Selfridge 8	43-008
Buxton	ND	Central Valley 3	49-003	Kulm	ND	Kulm 7	23-007	Sheldon	ND	Sheldon 2	37-002
Calvin	ND	Border Central 14	10-014	Lakota	ND	Lakota 66	32-066	Sherwood	ND	Sherwood 2	38-002
Cando	ND	Southern 8	48-008	LaMoure	ND	LaMoure 8	23-008	Sheyenne	ND	Sheyenne 12	14-012
Carrington	ND	Carrington 10	16-010	Langdon	ND	Langdon 23	10-023	Sidney	MT	Earl 18	27-018
Carson	ND	Roosevelt 18	19-018	Lankin	ND	Lankin 39	50-039			Bowline Butte 19	27-019
Cartwright	ND	Horse Creek 32	27-032	Lansford	ND	Lansford 35	05-035	Solen	ND	Solen 3	43-003
Casseltown	ND	Central Cass 17	09-017	Larimore	ND	Larimore 44	18-044	South Heart	ND	South Heart 9	45-009
Cavalier	ND	Cavalier 6	34-006	Leeds	ND	Leeds 6	03-006	Spiritwood	ND	Spiritwood 26	47-026
Center	ND	Center 18	33-018	Lidgerwood	ND	Lidgerwood 28	39-028	St. Anthony	ND	Little Heart 4	30-004
Colfax	ND	Richland 44	39-044	Lignite	ND	Burke Central 36	07-036	St. John	ND	St. John 3	40-003
Cooperstown	ND	Griggs County		Linton	ND	Linton 36	15-036	St. Thomas	ND	St. Thomas 43	34-043
		Central 18	20-018	Lisbon	ND	Lisbon 19	37-019	Stanley	ND	Stanley 2	31-002
Crosby	ND	Divide County 1	12-001	Litchville	ND	Litchville-Marion 46	02-046	Stanton	ND	Stanton 22	29-022
Des Lacs	ND	United 7	51-007	Maddock	ND	Maddock 9	03-009	Starkweather	ND	Starkweather 44	36-044
Devils Lake	ND	Devils Lake 1	36-001	Mandan	ND	Mandan 1	30-001	Steele	ND	Steele-Dawson 26	22-026
Dickinson	ND	Dickinson 1	45-001			Sweet Briar 17	30-017	Sterling	ND	Sterling 35	08-035
Dodge	ND	Dodge 8	13-008	Mandaree	ND	Mandaree 36	27-036	Strasburg	ND	Strasburg 15	15-015
Drake	ND	Drake 57	25-057	Mantador	ND	Mantador 5	39-005	Surrey	ND	Surrey 41	51-041
Drayton	ND	Drayton 19	34-019	Manvel	ND	Manvel 125	18-125	Sykeston	ND	Sykes 39	52-039
Dunseith	ND	Dunseith 1	40-001	Mapleton	ND	Mapleton 7	09-007	Tappen	ND	Tappen 28	22-028
Edgeley	ND	Edgeley 3	23-003	Marmarth	ND	Marmarth 12	44-012	Thompson	ND	Thompson 61	18-061
Edinburg	ND	Edinburg 106	50-106	Max	ND	Max 50	28-050	Tioga	ND	Tioga 15	53-015
Edmore	ND	Edmore 2	36-002	Mayville	ND	May Port CG 14	49-014	Tower City	ND	Maple Valley 4	09-004
Elgin	ND	Elgin-New Leipzig 49	19-049	McClusky	ND	McClusky 19	42-019	Towner	ND	TGU 60	25-060
Ellendale	ND	Ellendale 40	11-040	McVillie	ND	Dakota Prairie 1	32-001	Trenton	ND	Eight Mile 6	53-006
Emerado	ND	Emerado 127	18-127	Medina	ND	Medina 3	47-003	Turtle Lake	ND	Turtle Lake-	
Enderlin	ND	Enderlin 22	37-022	Medora	ND	Billings Co. 1	04-001			Mercer 72	28-072
Fairmount	ND	Fairmount 18	39-018	Menoken	ND	Menoken 33	08-033	Tuttle	ND	Tuttle-Pettibone 20	22-020
Fairview	MT	Yellowstone 14	27-014	Milnor	ND	Milnor 2	41-002	Underwood	ND	Underwood 8	28-008
Fargo	ND	Fargo 1	09-001	Minnewaukan	ND	Minnewaukan 5	03-005	Valley City	ND	Valley City 2	02-002
Fessenden	ND	Fessenden-Bowden 25	52-025	Minot	ND	Minot 1	51-001	Velva	ND	Velva 1	25-001
Finley	ND	Finley Sharon 19	46-019			Nedrose 4	51-004	Verona	ND	Verona 11	23-011
Flasher	ND	Flasher 39	30-039			Bell 10	51-010	Wahpeton	ND	Wahpeton 37	39-037
Fordville	ND	Fordville 79	50-079			Eureka 19	51-019	Walhalla	ND	Walhalla 27	34-027
Forman	ND	Sargent Central 6	41-006			S Prairie 70	51-070	Warwick	ND	Warwick 29	03-029
Ft. Ransom	ND	Ft. Ransom 6	37-006			Air Force Base 160	51-160	Washburn	ND	Washburn 4	28-004
Ft. Totten	ND	Ft. Totten 30	03-030	Minto	ND	Minto 20	50-020	Watford City	ND	McKenzie Co 1	27-001
Ft. Yates	ND	Ft. Yates 4	43-004	Mohall	ND	Mohall 9	38-009	West Fargo	ND	West Fargo 6	09-006
Gackle	ND	Gackle-Streeter 56	24-056	Montpelier	ND	Montpelier 14	47-014	Westhope	ND	Westhope 17	05-017
Garrison	ND	Garrison 51	28-051	Mott	ND	Mott-Regent 1	21-001	Wildrose	ND	Wildrose-Alamo 91	53-091
Glen Ullin	ND	Glen Ullin 48	30-048	Munich	ND	Munich 19	10-019	Williston	ND	Williston 1	53-001
Glenburn	ND	Glenburn 26	38-026	Napoleon	ND	Napoleon 2	24-002			New 8	53-008
Golden Valley	ND	Golden Valley 20	29-020	Neché	ND	Neché 55	34-055	Wilton	ND	Montefiore 1	28-001
Golva	ND	Lone Tree 6	17-006	New England	ND	New England 9	21-009	Wimbledon	ND	Wimbledon-	
Goodrich	ND	Goodrich 16	42-016	New Rockford	ND	New Rockford 1	14-001			Courtenay 82	02-082
Grafton	ND	Grafton 3	50-003	New Salem	ND	New Salem 7	30-007	Wing	ND	Wing 28	08-028
		Nash 51	50-051	New Town	ND	New Town 1	31-001	Wishek	ND	Wishek 19	26-019
Grand Forks	ND	Grand Forks 1	18-001	Newburg	ND	Newburg-United 54	05-054	Wolford	ND	Wolford 2	35-001
		Air Force Base 140	18-140	Northwood	ND	Northwood 129	18-129	Wyndmere	ND	Wyndmere 42	39-042
Grenora	ND	Grenora 99	53-099	Oakes	ND	Oakes 41	11-041	Zeeland	ND	Zeeland 4	26-004

2003 Tax Table

You must use this table if your North Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 30.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 14 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 15 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 21, instead of Form ND-1, line 15.)

Sample Table

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	63	63	63	63
250	275	6	6	6	6	1,625	1,650	34	34	34	34	3,000					
275	300	6	6	6	6	1,650	1,675	35	35	35	35	3,000	3,050	64	64	64	64
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,050	3,100	65	65	65	65
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,100	3,150	66	66	66	66
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,150	3,200	67	67	67	67
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,200	3,250	68	68	68	68
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,250	3,300	69	69	69	69
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,300	3,350	70	70	70	70
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,350	3,400	71	71	71	71
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,400	3,450	72	72	72	72
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,450	3,500	73	73	73	73
525	550	11	11	11	11	1,900	1,925	40	40	40	40	3,500	3,550	74	74	74	74
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,550	3,600	75	75	75	75
575	600	12	12	12	12	1,950	1,975	41	41	41	41	3,600	3,650	76	76	76	76
600	625	13	13	13	13	1,975	2,000	42	42	42	42	3,650	3,700	77	77	77	77
625	650	13	13	13	13	2,000						3,700	3,750	78	78	78	78
650	675	14	14	14	14	2,000	2,025	42	42	42	42	3,750	3,800	79	79	79	79
675	700	14	14	14	14	2,025	2,050	43	43	43	43	3,800	3,850	80	80	80	80
700	725	15	15	15	15	2,050	2,075	43	43	43	43	3,850	3,900	81	81	81	81
725	750	15	15	15	15	2,075	2,100	44	44	44	44	3,900	3,950	82	82	82	82
750	775	16	16	16	16	2,100	2,125	44	44	44	44	3,950	4,000	83	83	83	83
775	800	17	17	17	17	2,125	2,150	45	45	45	45	4,000					
800	825	17	17	17	17	2,150	2,175	45	45	45	45	4,000	4,050	85	85	85	85
825	850	18	18	18	18	2,175	2,200	46	46	46	46	4,050	4,100	86	86	86	86
850	875	18	18	18	18	2,200	2,225	46	46	46	46	4,100	4,150	87	87	87	87
875	900	19	19	19	19	2,225	2,250	47	47	47	47	4,150	4,200	88	88	88	88
900	925	19	19	19	19	2,250	2,275	48	48	48	48	4,200	4,250	89	89	89	89
925	950	20	20	20	20	2,275	2,300	48	48	48	48	4,250	4,300	90	90	90	90
950	975	20	20	20	20	2,300	2,325	49	49	49	49	4,300	4,350	91	91	91	91
975	1,000	21	21	21	21	2,325	2,350	49	49	49	49	4,350	4,400	92	92	92	92
1,000		1,000				2,350	2,375	50	50	50	50	4,400	4,450	93	93	93	93
1,000	1,025	21	21	21	21	2,375	2,400	50	50	50	50	4,450	4,500	94	94	94	94
1,025	1,050	22	22	22	22	2,400	2,425	51	51	51	51	4,500	4,550	95	95	95	95
1,050	1,075	22	22	22	22	2,425	2,450	51	51	51	51	4,550	4,600	96	96	96	96
1,075	1,100	23	23	23	23	2,450	2,475	52	52	52	52	4,600	4,650	97	97	97	97
1,100	1,125	23	23	23	23	2,475	2,500	52	52	52	52	4,650	4,700	98	98	98	98
1,125	1,150	24	24	24	24	2,500	2,525	53	53	53	53	4,700	4,750	99	99	99	99
1,150	1,175	24	24	24	24	2,525	2,550	53	53	53	53	4,750	4,800	100	100	100	100
1,175	1,200	25	25	25	25	2,550	2,575	54	54	54	54	4,800	4,850	101	101	101	101
1,200	1,225	25	25	25	25	2,575	2,600	54	54	54	54	4,850	4,900	102	102	102	102
1,225	1,250	26	26	26	26	2,600	2,625	55	55	55	55	4,900	4,950	103	103	103	103
1,250	1,275	27	27	27	27	2,625	2,650	55	55	55	55	4,950	5,000	104	104	104	104
1,275	1,300	27	27	27	27	2,650	2,675	56	56	56	56						
1,300	1,325	28	28	28	28	2,675	2,700	56	56	56	56						

*If a Qualifying widow(er), use the Married filing jointly column.

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,050	11,100	233	233	233	233
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,100	11,150	234	234	234	234
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,150	11,200	235	235	235	235
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,200	11,250	236	236	236	236
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,250	11,300	237	237	237	237
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,300	11,350	238	238	238	238
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,350	11,400	239	239	239	239
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,400	11,450	240	240	240	240
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,450	11,500	241	241	241	241
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,500	11,550	242	242	242	242
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,550	11,600	243	243	243	243
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,600	11,650	244	244	244	244
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,650	11,700	245	245	245	245
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,700	11,750	246	246	246	246
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,750	11,800	247	247	247	247
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,800	11,850	248	248	248	248
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,850	11,900	249	249	249	249
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,900	11,950	250	250	250	250
												11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193	193	12,150	12,200	256	256	256	256
6,200	6,250	131	131	131	131	9,200	9,250	194	194	194	194	12,200	12,250	257	257	257	257
6,250	6,300	132	132	132	132	9,250	9,300	195	195	195	195	12,250	12,300	258	258	258	258
6,300	6,350	133	133	133	133	9,300	9,350	196	196	196	196	12,300	12,350	259	259	259	259
6,350	6,400	134	134	134	134	9,350	9,400	197	197	197	197	12,350	12,400	260	260	260	260
6,400	6,450	135	135	135	135	9,400	9,450	198	198	198	198	12,400	12,450	261	261	261	261
6,450	6,500	136	136	136	136	9,450	9,500	199	199	199	199	12,450	12,500	262	262	262	262
6,500	6,550	137	137	137	137	9,500	9,550	200	200	200	200	12,500	12,550	263	263	263	263
6,550	6,600	138	138	138	138	9,550	9,600	201	201	201	201	12,550	12,600	264	264	264	264
6,600	6,650	139	139	139	139	9,600	9,650	202	202	202	202	12,600	12,650	265	265	265	265
6,650	6,700	140	140	140	140	9,650	9,700	203	203	203	203	12,650	12,700	266	266	266	266
6,700	6,750	141	141	141	141	9,700	9,750	204	204	204	204	12,700	12,750	267	267	267	267
6,750	6,800	142	142	142	142	9,750	9,800	205	205	205	205	12,750	12,800	268	268	268	268
6,800	6,850	143	143	143	143	9,800	9,850	206	206	206	206	12,800	12,850	269	269	269	269
6,850	6,900	144	144	144	144	9,850	9,900	207	207	207	207	12,850	12,900	270	270	270	270
6,900	6,950	145	145	145	145	9,900	9,950	208	208	208	208	12,900	12,950	271	271	271	271
6,950	7,000	146	146	146	146	9,950	10,000	209	209	209	209	12,950	13,000	272	272	272	272
7,000						10,000						13,000					
7,000	7,050	148	148	148	148	10,000	10,050	211	211	211	211	13,000	13,050	274	274	274	274
7,050	7,100	149	149	149	149	10,050	10,100	212	212	212	212	13,050	13,100	275	275	275	275
7,100	7,150	150	150	150	150	10,100	10,150	213	213	213	213	13,100	13,150	276	276	276	276
7,150	7,200	151	151	151	151	10,150	10,200	214	214	214	214	13,150	13,200	277	277	277	277
7,200	7,250	152	152	152	152	10,200	10,250	215	215	215	215	13,200	13,250	278	278	278	278
7,250	7,300	153	153	153	153	10,250	10,300	216	216	216	216	13,250	13,300	279	279	279	279
7,300	7,350	154	154	154	154	10,300	10,350	217	217	217	217	13,300	13,350	280	280	280	280
7,350	7,400	155	155	155	155	10,350	10,400	218	218	218	218	13,350	13,400	281	281	281	281
7,400	7,450	156	156	156	156	10,400	10,450	219	219	219	219	13,400	13,450	282	282	282	282
7,450	7,500	157	157	157	157	10,450	10,500	220	220	220	220	13,450	13,500	283	283	283	283
7,500	7,550	158	158	158	158	10,500	10,550	221	221	221	221	13,500	13,550	284	284	284	284
7,550	7,600	159	159	159	159	10,550	10,600	222	222	222	222	13,550	13,600	285	285	285	285
7,600	7,650	160	160	160	160	10,600	10,650	223	223	223	223	13,600	13,650	286	286	286	286
7,650	7,700	161	161	161	161	10,650	10,700	224	224	224	224	13,650	13,700	287	287	287	287
7,700	7,750	162	162	162	162	10,700	10,750	225	225	225	225	13,700	13,750	288	288	288	288
7,750	7,800	163	163	163	163	10,750	10,800	226	226	226	226	13,750	13,800	289	289	289	289
7,800	7,850	164	164	164	164	10,800	10,850	227	227	227	227	13,800	13,850	290	290	290	290
7,850	7,900	165	165	165	165	10,850	10,900	228	228	228	228	13,850	13,900	291	291	291	291
7,900	7,950	166	166	166	166	10,900	10,950	229	229	229	229	13,900	13,950	292	292	292	292
7,950	8,000	167	167	167	167	10,950	11,000	230	230	230	230	13,950	14,000	293	293	293	293

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
						17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296							20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317							21,050	21,100	443	443	443	443
15,100	15,150	318	318	318	318	18,100	18,150	381	381	381	381	21,100	21,150	444	444	444	444
15,150	15,200	319	319	319	319	18,150	18,200	382	382	382	382	21,150	21,200	445	445	445	445
15,200	15,250	320	320	320	320	18,200	18,250	383	383	383	383	21,200	21,250	446	446	446	446
15,250	15,300	321	321	321	321	18,250	18,300	384	384	384	384	21,250	21,300	447	447	447	447
15,300	15,350	322	322	322	322	18,300	18,350	385	385	385	385	21,300	21,350	448	448	448	448
15,350	15,400	323	323	323	323	18,350	18,400	386	386	386	386	21,350	21,400	449	449	449	449
15,400	15,450	324	324	324	324	18,400	18,450	387	387	387	387	21,400	21,450	450	450	450	450
15,450	15,500	325	325	325	325	18,450	18,500	388	388	388	388	21,450	21,500	451	451	451	451
15,500	15,550	326	326	326	326	18,500	18,550	389	389	389	389	21,500	21,550	452	452	452	452
15,550	15,600	327	327	327	327	18,550	18,600	390	390	390	390	21,550	21,600	453	453	453	453
15,600	15,650	328	328	328	328	18,600	18,650	391	391	391	391	21,600	21,650	454	454	454	454
15,650	15,700	329	329	329	329	18,650	18,700	392	392	392	392	21,650	21,700	455	455	455	455
15,700	15,750	330	330	330	330	18,700	18,750	393	393	393	393	21,700	21,750	456	456	456	456
15,750	15,800	331	331	331	331	18,750	18,800	394	394	394	394	21,750	21,800	457	457	457	457
15,800	15,850	332	332	332	332	18,800	18,850	395	395	395	395	21,800	21,850	458	458	458	458
15,850	15,900	333	333	333	333	18,850	18,900	396	396	396	396	21,850	21,900	459	459	459	459
15,900	15,950	334	334	334	334	18,900	18,950	397	397	397	397	21,900	21,950	460	460	460	460
15,950	16,000	335	335	335	335	18,950	19,000	398	398	398	398	21,950	22,000	461	461	461	461
16,000						19,000						22,000					
16,000	16,050	337	337	337	337	19,000	19,050	400	400	400	400	22,000	22,050	463	463	463	463
16,050	16,100	338	338	338	338	19,050	19,100	401	401	401	401	22,050	22,100	464	464	464	464
16,100	16,150	339	339	339	339	19,100	19,150	402	402	402	402	22,100	22,150	465	465	465	465
16,150	16,200	340	340	340	340	19,150	19,200	403	403	403	403	22,150	22,200	466	466	466	466
16,200	16,250	341	341	341	341	19,200	19,250	404	404	404	404	22,200	22,250	467	467	467	467
16,250	16,300	342	342	342	342	19,250	19,300	405	405	405	405	22,250	22,300	468	468	468	468
16,300	16,350	343	343	343	343	19,300	19,350	406	406	406	406	22,300	22,350	469	469	469	469
16,350	16,400	344	344	344	344	19,350	19,400	407	407	407	407	22,350	22,400	470	470	470	470
16,400	16,450	345	345	345	345	19,400	19,450	408	408	408	408	22,400	22,450	471	471	471	471
16,450	16,500	346	346	346	346	19,450	19,500	409	409	409	409	22,450	22,500	472	472	472	472
16,500	16,550	347	347	347	347	19,500	19,550	410	410	410	410	22,500	22,550	473	473	473	473
16,550	16,600	348	348	348	348	19,550	19,600	411	411	411	411	22,550	22,600	474	474	474	474
16,600	16,650	349	349	349	349	19,600	19,650	412	412	412	412	22,600	22,650	475	475	475	475
16,650	16,700	350	350	350	350	19,650	19,700	413	413	413	413	22,650	22,700	476	476	476	476
16,700	16,750	351	351	351	351	19,700	19,750	414	414	414	414	22,700	22,750	477	477	477	477
16,750	16,800	352	352	352	352	19,750	19,800	415	415	415	415	22,750	22,800	478	478	478	478
16,800	16,850	353	353	353	353	19,800	19,850	416	416	416	416	22,800	22,850	479	479	479	479
16,850	16,900	354	354	354	354	19,850	19,900	417	417	417	417	22,850	22,900	480	480	480	480
16,900	16,950	355	355	355	355	19,900	19,950	418	418	418	418	22,900	22,950	481	481	481	481
16,950	17,000	356	356	356	356	19,950	20,000	419	419	419	419	22,950	23,000	482	482	482	482

*If a Qualifying widow(er), use the Married filing jointly column.

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
23,000						26,000						29,000					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	588	547	29,000	29,050	621	610	706	610
23,050	23,100	485	485	485	485							29,050	29,100	623	611	708	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	592	549	29,100	29,150	625	612	710	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	594	550	29,150	29,200	627	613	712	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	596	551	29,200	29,250	629	614	714	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	598	552	29,250	29,300	631	615	716	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	600	553	29,300	29,350	633	616	718	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	602	554	29,350	29,400	635	617	720	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	604	555	29,400	29,450	637	618	722	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	606	556	29,450	29,500	639	619	724	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	608	557	29,500	29,550	641	620	726	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	610	558	29,550	29,600	642	621	728	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	612	559	29,600	29,650	644	622	730	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	614	560	29,650	29,700	646	623	731	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	616	561	29,700	29,750	648	624	733	624
23,750	23,800	499	499	500	499	26,750	26,800	562	562	618	562	29,750	29,800	650	625	735	625
23,800	23,850	500	500	502	500	26,800	26,850	563	563	620	563	29,800	29,850	652	626	737	626
23,850	23,900	501	501	504	501	26,850	26,900	564	564	622	564	29,850	29,900	654	627	739	627
23,900	23,950	502	502	506	502	26,900	26,950	565	565	624	565	29,900	29,950	656	628	741	628
23,950	24,000	503	503	508	503	26,950	27,000	566	566	626	566	29,950	30,000	658	629	743	629
24,000						27,000						30,000					
24,000	24,050	505	505	510	505	27,000	27,050	568	568	628	568	30,000	30,050	660	631	745	631
24,050	24,100	506	506	512	506							30,050	30,100	662	632	747	632
24,100	24,150	507	507	514	507	27,100	27,150	570	570	632	570	30,100	30,150	664	633	749	633
24,150	24,200	508	508	516	508	27,150	27,200	571	571	633	571	30,150	30,200	666	634	751	634
24,200	24,250	509	509	518	509	27,200	27,250	572	572	635	572	30,200	30,250	668	635	753	635
24,250	24,300	510	510	520	510	27,250	27,300	573	573	637	573	30,250	30,300	670	636	755	636
24,300	24,350	511	511	522	511	27,300	27,350	574	574	639	574	30,300	30,350	672	637	757	637
24,350	24,400	512	512	524	512	27,350	27,400	575	575	641	575	30,350	30,400	674	638	759	638
24,400	24,450	513	513	526	513	27,400	27,450	576	576	643	576	30,400	30,450	676	639	761	639
24,450	24,500	514	514	528	514	27,450	27,500	577	577	645	577	30,450	30,500	678	640	763	640
24,500	24,550	515	515	530	515	27,500	27,550	578	578	647	578	30,500	30,550	680	641	765	641
24,550	24,600	516	516	532	516	27,550	27,600	579	579	649	579	30,550	30,600	682	642	767	642
24,600	24,650	517	517	534	517	27,600	27,650	580	580	651	580	30,600	30,650	684	643	769	643
24,650	24,700	518	518	535	518	27,650	27,700	581	581	653	581	30,650	30,700	686	644	771	644
24,700	24,750	519	519	537	519	27,700	27,750	582	582	655	582	30,700	30,750	688	645	773	645
24,750	24,800	520	520	539	520	27,750	27,800	583	583	657	583	30,750	30,800	690	646	775	646
24,800	24,850	521	521	541	521	27,800	27,850	584	584	659	584	30,800	30,850	691	647	777	647
24,850	24,900	522	522	543	522	27,850	27,900	585	585	661	585	30,850	30,900	693	648	779	648
24,900	24,950	523	523	545	523	27,900	27,950	586	586	663	586	30,900	30,950	695	649	780	649
24,950	25,000	524	524	547	524	27,950	28,000	587	587	665	587	30,950	31,000	697	650	782	650
25,000						28,000						31,000					
25,000	25,050	526	526	549	526	28,000	28,050	589	589	667	589	31,000	31,050	699	652	784	652
25,050	25,100	527	527	551	527	28,050	28,100	590	590	669	590	31,050	31,100	701	653	786	653
25,100	25,150	528	528	553	528	28,100	28,150	591	591	671	591	31,100	31,150	703	654	788	654
25,150	25,200	529	529	555	529	28,150	28,200	592	592	673	592	31,150	31,200	705	655	790	655
25,200	25,250	530	530	557	530	28,200	28,250	593	593	675	593	31,200	31,250	707	656	792	656
25,250	25,300	531	531	559	531	28,250	28,300	594	594	677	594	31,250	31,300	709	657	794	657
25,300	25,350	532	532	561	532	28,300	28,350	595	595	679	595	31,300	31,350	711	658	796	658
25,350	25,400	533	533	563	533	28,350	28,400	596	596	681	596	31,350	31,400	713	659	798	659
25,400	25,450	534	534	565	534	28,400	28,450	597	597	682	597	31,400	31,450	715	660	800	660
25,450	25,500	535	535	567	535	28,450	28,500	599	598	684	598	31,450	31,500	717	661	802	661
25,500	25,550	536	536	569	536	28,500	28,550	601	599	686	599	31,500	31,550	719	662	804	662
25,550	25,600	537	537	571	537	28,550	28,600	603	600	688	600	31,550	31,600	721	663	806	663
25,600	25,650	538	538	573	538	28,600	28,650	605	601	690	601	31,600	31,650	723	664	808	664
25,650	25,700	539	539	575	539	28,650	28,700	607	602	692	602	31,650	31,700	725	665	810	665
25,700	25,750	540	540	577	540	28,700	28,750	609	603	694	603	31,700	31,750	727	666	812	666
25,750	25,800	541	541	579	541	28,750	28,800	611	604	696	604	31,750	31,800	729	667	814	667
25,800	25,850	542	542	581	542	28,800	28,850	613	605	698	605	31,800	31,850	731	668	816	668
25,850	25,900	543	543	583	543	28,850	28,900	615	606	700	606	31,850	31,900	733	669	818	669
25,900	25,950	544	544	584	544	28,900	28,950	617	607	702	607	31,900	31,950	735	670	820	670
25,950	26,000	545	545	586	545	28,950	29,000	619	608	704	608	31,950	32,000	737	671	822	671

*If a Qualifying widow(er), use the Married filing jointly column.

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	739	673	824	673	35,000	35,050	856	736	941	736	38,000	38,050	974	799	1,059	799
32,050	32,100	740	674	826	674							38,050	38,100	976	800	1,061	800
32,100	32,150	742	675	828	675	35,100	35,150	860	738	945	738	38,100	38,150	978	801	1,063	802
32,150	32,200	744	676	829	676	35,150	35,200	862	739	947	739	38,150	38,200	980	802	1,065	804
32,200	32,250	746	677	831	677	35,200	35,250	864	740	949	740	38,200	38,250	982	803	1,067	806
32,250	32,300	748	678	833	678	35,250	35,300	866	741	951	741	38,250	38,300	984	804	1,069	808
32,300	32,350	750	679	835	679	35,300	35,350	868	742	953	742	38,300	38,350	985	805	1,071	810
32,350	32,400	752	680	837	680	35,350	35,400	870	743	955	743	38,350	38,400	987	806	1,073	812
32,400	32,450	754	681	839	681	35,400	35,450	872	744	957	744	38,400	38,450	989	807	1,074	814
32,450	32,500	756	682	841	682	35,450	35,500	874	745	959	745	38,450	38,500	991	808	1,076	816
32,500	32,550	758	683	843	683	35,500	35,550	876	746	961	746	38,500	38,550	993	809	1,078	818
32,550	32,600	760	684	845	684	35,550	35,600	878	747	963	747	38,550	38,600	995	810	1,080	820
32,600	32,650	762	685	847	685	35,600	35,650	880	748	965	748	38,600	38,650	997	811	1,082	822
32,650	32,700	764	686	849	686	35,650	35,700	882	749	967	749	38,650	38,700	999	812	1,084	824
32,700	32,750	766	687	851	687	35,700	35,750	884	750	969	750	38,700	38,750	1,001	813	1,086	826
32,750	32,800	768	688	853	688	35,750	35,800	886	751	971	751	38,750	38,800	1,003	814	1,088	827
32,800	32,850	770	689	855	689	35,800	35,850	887	752	973	752	38,800	38,850	1,005	815	1,090	829
32,850	32,900	772	690	857	690	35,850	35,900	889	753	975	753	38,850	38,900	1,007	816	1,092	831
32,900	32,950	774	691	859	691	35,900	35,950	891	754	976	754	38,900	38,950	1,009	817	1,094	833
32,950	33,000	776	692	861	692	35,950	36,000	893	755	978	755	38,950	39,000	1,011	818	1,096	835
33,000						36,000						39,000					
33,000	33,050	778	694	863	694	36,000	36,050	895	757	980	757	39,000	39,050	1,013	820	1,098	837
33,050	33,100	780	695	865	695	36,050	36,100	897	758	982	758	39,050	39,100	1,015	821	1,100	839
33,100	33,150	782	696	867	696	36,100	36,150	899	759	984	759	39,100	39,150	1,017	822	1,102	841
33,150	33,200	784	697	869	697	36,150	36,200	901	760	986	760						
33,200	33,250	786	698	871	698	36,200	36,250	903	761	988	761	39,200	39,250	1,021	824	1,106	845
33,250	33,300	788	699	873	699	36,250	36,300	905	762	990	762	39,250	39,300	1,023	825	1,108	847
33,300	33,350	789	700	875	700	36,300	36,350	907	763	992	763	39,300	39,350	1,025	826	1,110	849
33,350	33,400	791	701	877	701	36,350	36,400	909	764	994	764	39,350	39,400	1,027	827	1,112	851
33,400	33,450	793	702	878	702	36,400	36,450	911	765	996	765	39,400	39,450	1,029	828	1,114	853
33,450	33,500	795	703	880	703	36,450	36,500	913	766	998	766	39,450	39,500	1,031	829	1,116	855
33,500	33,550	797	704	882	704	36,500	36,550	915	767	1,000	767	39,500	39,550	1,033	830	1,118	857
33,550	33,600	799	705	884	705	36,550	36,600	917	768	1,002	768	39,550	39,600	1,034	831	1,120	859
33,600	33,650	801	706	886	706	36,600	36,650	919	769	1,004	769	39,600	39,650	1,036	832	1,122	861
33,650	33,700	803	707	888	707	36,650	36,700	921	770	1,006	770	39,650	39,700	1,038	833	1,123	863
33,700	33,750	805	708	890	708	36,700	36,750	923	771	1,008	771	39,700	39,750	1,040	834	1,125	865
33,750	33,800	807	709	892	709	36,750	36,800	925	772	1,010	772	39,750	39,800	1,042	835	1,127	867
33,800	33,850	809	710	894	710	36,800	36,850	927	773	1,012	773	39,800	39,850	1,044	836	1,129	869
33,850	33,900	811	711	896	711	36,850	36,900	929	774	1,014	774	39,850	39,900	1,046	837	1,131	871
33,900	33,950	813	712	898	712	36,900	36,950	931	775	1,016	775	39,900	39,950	1,048	838	1,133	873
33,950	34,000	815	713	900	713	36,950	37,000	933	776	1,018	776	39,950	40,000	1,050	839	1,135	875
34,000						37,000						40,000					
34,000	34,050	817	715	902	715	37,000	37,050	935	778	1,020	778	40,000	40,050	1,052	841	1,137	876
34,050	34,100	819	716	904	716	37,050	37,100	936	779	1,022	779	40,050	40,100	1,054	842	1,139	878
34,100	34,150	821	717	906	717	37,100	37,150	938	780	1,024	780	40,100	40,150	1,056	843	1,141	880
34,150	34,200	823	718	908	718	37,150	37,200	940	781	1,025	781	40,150	40,200	1,058	844	1,143	882
34,200	34,250	825	719	910	719	37,200	37,250	942	782	1,027	782	40,200	40,250	1,060	845	1,145	884
34,250	34,300	827	720	912	720	37,250	37,300	944	783	1,029	783	40,250	40,300	1,062	846	1,147	886
34,300	34,350	829	721	914	721	37,300	37,350	946	784	1,031	784	40,300	40,350	1,064	847	1,149	888
34,350	34,400	831	722	916	722	37,350	37,400	948	785	1,033	785	40,350	40,400	1,066	848	1,151	890
34,400	34,450	833	723	918	723	37,400	37,450	950	786	1,035	786	40,400	40,450	1,068	849	1,153	892
34,450	34,500	835	724	920	724	37,450	37,500	952	787	1,037	787	40,450	40,500	1,070	850	1,155	894
34,500	34,550	837	725	922	725	37,500	37,550	954	788	1,039	788	40,500	40,550	1,072	851	1,157	896
34,550	34,600	838	726	924	726	37,550	37,600	956	789	1,041	789	40,550	40,600	1,074	852	1,159	898
34,600	34,650	840	727	926	727	37,600	37,650	958	790	1,043	790	40,600	40,650	1,076	853	1,161	900
34,650	34,700	842	728	927	728	37,650	37,700	960	791	1,045	791	40,650	40,700	1,078	854	1,163	902
34,700	34,750	844	729	929	729	37,700	37,750	962	792	1,047	792	40,700	40,750	1,080	855	1,165	904
34,750	34,800	846	730	931	730	37,750	37,800	964	793	1,049	793	40,750	40,800	1,082	856	1,167	906
34,800	34,850	848	731	933	731	37,800	37,850	966	794	1,051	794	40,800	40,850	1,083	857	1,169	908
34,850	34,900	850	732	935	732	37,850	37,900	968	795	1,053	795	40,850	40,900	1,085	858	1,171	910
34,900	34,950	852	733	937	733	37,900	37,950	970	796	1,055	796	40,900	40,950	1,087	859	1,172	912
34,950	35,000	854	734	939	734	37,950	38,000	972	797	1,057	797	40,950	41,000	1,089	860	1,174	914

*If a Qualifying widow(er), use the Married filing jointly column.

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,091	862	1,176	916	44,000	44,050	1,209	925	1,294	1,033	47,000	47,050	1,327	988	1,412	1,151
41,050	41,100	1,093	863	1,178	918							47,050	47,100	1,328	989	1,414	1,153
41,100	41,150	1,095	864	1,180	920	44,100	44,150	1,213	927	1,298	1,037	47,100	47,150	1,330	990	1,416	1,155
41,150	41,200	1,097	865	1,182	922	44,150	44,200	1,215	928	1,300	1,039	47,150	47,200	1,332	991	1,417	1,157
41,200	41,250	1,099	866	1,184	924	44,200	44,250	1,217	929	1,302	1,041	47,200	47,250	1,334	992	1,419	1,159
41,250	41,300	1,101	867	1,186	925	44,250	44,300	1,219	930	1,304	1,043	47,250	47,300	1,336	993	1,421	1,161
41,300	41,350	1,103	868	1,188	927	44,300	44,350	1,221	931	1,306	1,045	47,300	47,350	1,338	994	1,423	1,163
41,350	41,400	1,105	869	1,190	929	44,350	44,400	1,223	932	1,308	1,047	47,350	47,400	1,340	995	1,425	1,165
41,400	41,450	1,107	870	1,192	931	44,400	44,450	1,225	933	1,310	1,049	47,400	47,450	1,342	996	1,427	1,167
41,450	41,500	1,109	871	1,194	933	44,450	44,500	1,227	934	1,312	1,051	47,450	47,500	1,344	997	1,429	1,169
41,500	41,550	1,111	872	1,196	935	44,500	44,550	1,229	935	1,314	1,053	47,500	47,550	1,346	999	1,431	1,170
41,550	41,600	1,113	873	1,198	937	44,550	44,600	1,230	936	1,316	1,055	47,550	47,600	1,348	1,001	1,433	1,172
41,600	41,650	1,115	874	1,200	939	44,600	44,650	1,232	937	1,318	1,057	47,600	47,650	1,350	1,003	1,435	1,174
41,650	41,700	1,117	875	1,202	941	44,650	44,700	1,234	938	1,319	1,059	47,650	47,700	1,352	1,005	1,437	1,176
41,700	41,750	1,119	876	1,204	943	44,700	44,750	1,236	939	1,321	1,061	47,700	47,750	1,354	1,007	1,439	1,178
41,750	41,800	1,121	877	1,206	945	44,750	44,800	1,238	940	1,323	1,063	47,750	47,800	1,356	1,009	1,441	1,180
41,800	41,850	1,123	878	1,208	947	44,800	44,850	1,240	941	1,325	1,065	47,800	47,850	1,358	1,011	1,443	1,182
41,850	41,900	1,125	879	1,210	949	44,850	44,900	1,242	942	1,327	1,067	47,850	47,900	1,360	1,013	1,445	1,184
41,900	41,950	1,127	880	1,212	951	44,900	44,950	1,244	943	1,329	1,069	47,900	47,950	1,362	1,015	1,447	1,186
41,950	42,000	1,129	881	1,214	953	44,950	45,000	1,246	944	1,331	1,071	47,950	48,000	1,364	1,017	1,449	1,188
42,000						45,000						48,000					
42,000	42,050	1,131	883	1,216	955	45,000	45,050	1,248	946	1,333	1,072	48,000	48,050	1,366	1,019	1,451	1,190
42,050	42,100	1,132	884	1,218	957	45,050	45,100	1,250	947	1,335	1,074	48,050	48,100	1,368	1,021	1,453	1,192
42,100	42,150	1,134	885	1,220	959	45,100	45,150	1,252	948	1,337	1,076	48,100	48,150	1,370	1,023	1,455	1,194
42,150	42,200	1,136	886	1,221	961	45,150	45,200	1,254	949	1,339	1,078	48,150	48,200	1,372	1,025	1,457	1,196
42,200	42,250	1,138	887	1,223	963	45,200	45,250	1,256	950	1,341	1,080	48,200	48,250	1,374	1,027	1,459	1,198
42,250	42,300	1,140	888	1,225	965	45,250	45,300	1,258	951	1,343	1,082	48,250	48,300	1,376	1,029	1,461	1,200
42,300	42,350	1,142	889	1,227	967	45,300	45,350	1,260	952	1,345	1,084	48,300	48,350	1,377	1,031	1,463	1,202
42,350	42,400	1,144	890	1,229	969	45,350	45,400	1,262	953	1,347	1,086	48,350	48,400	1,379	1,033	1,465	1,204
42,400	42,450	1,146	891	1,231	971	45,400	45,450	1,264	954	1,349	1,088	48,400	48,450	1,381	1,035	1,466	1,206
42,450	42,500	1,148	892	1,233	973	45,450	45,500	1,266	955	1,351	1,090	48,450	48,500	1,383	1,037	1,468	1,208
42,500	42,550	1,150	893	1,235	974	45,500	45,550	1,268	956	1,353	1,092	48,500	48,550	1,385	1,039	1,470	1,210
42,550	42,600	1,152	894	1,237	976	45,550	45,600	1,270	957	1,355	1,094	48,550	48,600	1,387	1,041	1,472	1,212
42,600	42,650	1,154	895	1,239	978	45,600	45,650	1,272	958	1,357	1,096	48,600	48,650	1,389	1,043	1,474	1,214
42,650	42,700	1,156	896	1,241	980	45,650	45,700	1,274	959	1,359	1,098	48,650	48,700	1,391	1,044	1,476	1,216
42,700	42,750	1,158	897	1,243	982	45,700	45,750	1,276	960	1,361	1,100	48,700	48,750	1,393	1,046	1,478	1,218
42,750	42,800	1,160	898	1,245	984	45,750	45,800	1,278	961	1,363	1,102	48,750	48,800	1,395	1,048	1,480	1,219
42,800	42,850	1,162	899	1,247	986	45,800	45,850	1,279	962	1,365	1,104	48,800	48,850	1,397	1,050	1,482	1,221
42,850	42,900	1,164	900	1,249	988	45,850	45,900	1,281	963	1,367	1,106	48,850	48,900	1,399	1,052	1,484	1,223
42,900	42,950	1,166	901	1,251	990	45,900	45,950	1,283	964	1,368	1,108	48,900	48,950	1,401	1,054	1,486	1,225
42,950	43,000	1,168	902	1,253	992	45,950	46,000	1,285	965	1,370	1,110	48,950	49,000	1,403	1,056	1,488	1,227
43,000						46,000						49,000					
43,000	43,050	1,170	904	1,255	994	46,000	46,050	1,287	967	1,372	1,112	49,000	49,050	1,405	1,058	1,490	1,229
43,050	43,100	1,172	905	1,257	996	46,050	46,100	1,289	968	1,374	1,114	49,050	49,100	1,407	1,060	1,492	1,231
43,100	43,150	1,174	906	1,259	998	46,100	46,150	1,291	969	1,376	1,116	49,100	49,150	1,409	1,062	1,494	1,233
43,150	43,200	1,176	907	1,261	1,000	46,150	46,200	1,293	970	1,378	1,118	49,150	49,200	1,411	1,064	1,496	1,235
43,200	43,250	1,178	908	1,263	1,002	46,200	46,250	1,295	971	1,380	1,120	49,200	49,250	1,413	1,066	1,498	1,237
43,250	43,300	1,180	909	1,265	1,004	46,250	46,300	1,297	972	1,382	1,121	49,250	49,300	1,415	1,068	1,500	1,239
43,300	43,350	1,181	910	1,267	1,006	46,300	46,350	1,299	973	1,384	1,123	49,300	49,350	1,417	1,070	1,502	1,241
43,350	43,400	1,183	911	1,269	1,008	46,350	46,400	1,301	974	1,386	1,125	49,350	49,400	1,419	1,072	1,504	1,243
43,400	43,450	1,185	912	1,270	1,010	46,400	46,450	1,303	975	1,388	1,127	49,400	49,450	1,421	1,074	1,506	1,245
43,450	43,500	1,187	913	1,272	1,012	46,450	46,500	1,305	976	1,390	1,129	49,450	49,500	1,423	1,076	1,508	1,247
43,500	43,550	1,189	914	1,274	1,014	46,500	46,550	1,307	977	1,392	1,131	49,500	49,550	1,425	1,078	1,510	1,249
43,550	43,600	1,191	915	1,276	1,016	46,550	46,600	1,309	978	1,394	1,133	49,550	49,600	1,426	1,080	1,512	1,251
43,600	43,650	1,193	916	1,278	1,018	46,600	46,650	1,311	979	1,396	1,135	49,600	49,650	1,428	1,082	1,5	

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,444	1,097	1,529	1,268	53,000	53,050	1,562	1,215	1,647	1,386	56,000	56,050	1,679	1,333	1,764	1,504
50,050	50,100	1,446	1,099	1,531	1,270							56,050	56,100	1,681	1,335	1,766	1,506
50,100	50,150	1,448	1,101	1,533	1,272	53,100	53,150	1,566	1,219	1,651	1,390	56,100	56,150	1,683	1,337	1,768	1,508
50,150	50,200	1,450	1,103	1,535	1,274	53,150	53,200	1,568	1,221	1,653	1,392	56,150	56,200	1,685	1,338	1,770	1,510
50,200	50,250	1,452	1,105	1,537	1,276	53,200	53,250	1,570	1,223	1,655	1,394	56,200	56,250	1,687	1,340	1,772	1,512
50,250	50,300	1,454	1,107	1,539	1,278	53,250	53,300	1,572	1,225	1,657	1,396	56,250	56,300	1,689	1,342	1,774	1,513
50,300	50,350	1,456	1,109	1,541	1,280	53,300	53,350	1,573	1,227	1,659	1,398	56,300	56,350	1,691	1,344	1,776	1,515
50,350	50,400	1,458	1,111	1,543	1,282	53,350	53,400	1,575	1,229	1,661	1,400	56,350	56,400	1,693	1,346	1,778	1,517
50,400	50,450	1,460	1,113	1,545	1,284	53,400	53,450	1,577	1,231	1,662	1,402	56,400	56,450	1,695	1,348	1,780	1,519
50,450	50,500	1,462	1,115	1,547	1,286	53,450	53,500	1,579	1,233	1,664	1,404	56,450	56,500	1,697	1,350	1,782	1,521
50,500	50,550	1,464	1,117	1,549	1,288	53,500	53,550	1,581	1,235	1,666	1,406	56,500	56,550	1,699	1,352	1,784	1,523
50,550	50,600	1,466	1,119	1,551	1,290	53,550	53,600	1,583	1,237	1,668	1,408	56,550	56,600	1,701	1,354	1,786	1,525
50,600	50,650	1,468	1,121	1,553	1,292	53,600	53,650	1,585	1,239	1,670	1,410	56,600	56,650	1,703	1,356	1,788	1,527
50,650	50,700	1,470	1,123	1,555	1,294	53,650	53,700	1,587	1,240	1,672	1,412	56,650	56,700	1,705	1,358	1,790	1,529
50,700	50,750	1,472	1,125	1,557	1,296	53,700	53,750	1,589	1,242	1,674	1,414	56,700	56,750	1,707	1,360	1,792	1,531
50,750	50,800	1,474	1,127	1,559	1,298	53,750	53,800	1,591	1,244	1,676	1,415	56,750	56,800	1,709	1,362	1,794	1,533
50,800	50,850	1,475	1,129	1,561	1,300	53,800	53,850	1,593	1,246	1,678	1,417	56,800	56,850	1,711	1,364	1,796	1,535
50,850	50,900	1,477	1,131	1,563	1,302	53,850	53,900	1,595	1,248	1,680	1,419	56,850	56,900	1,713	1,366	1,798	1,537
50,900	50,950	1,479	1,133	1,564	1,304	53,900	53,950	1,597	1,250	1,682	1,421	56,900	56,950	1,715	1,368	1,800	1,539
50,950	51,000	1,481	1,135	1,566	1,306	53,950	54,000	1,599	1,252	1,684	1,423	56,950	57,000	1,717	1,370	1,802	1,541
51,000						54,000						57,000					
51,000	51,050	1,483	1,137	1,568	1,308	54,000	54,050	1,601	1,254	1,686	1,425	57,000	57,050	1,719	1,372	1,804	1,543
51,050	51,100	1,485	1,139	1,570	1,310	54,050	54,100	1,603	1,256	1,688	1,427	57,050	57,100	1,720	1,374	1,806	1,545
51,100	51,150	1,487	1,141	1,572	1,312	54,100	54,150	1,605	1,258	1,690	1,429	57,100	57,150	1,722	1,376	1,808	1,547
51,150	51,200	1,489	1,142	1,574	1,314	54,150	54,200	1,607	1,260	1,692	1,431	57,150	57,200	1,724	1,378	1,809	1,549
51,200	51,250	1,491	1,144	1,576	1,316	54,200	54,250	1,609	1,262	1,694	1,433	57,200	57,250	1,726	1,380	1,811	1,551
51,250	51,300	1,493	1,146	1,578	1,317	54,250	54,300	1,611	1,264	1,696	1,435	57,250	57,300	1,728	1,382	1,813	1,553
51,300	51,350	1,495	1,148	1,580	1,319	54,300	54,350	1,613	1,266	1,698	1,437	57,300	57,350	1,730	1,384	1,815	1,555
51,350	51,400	1,497	1,150	1,582	1,321	54,350	54,400	1,615	1,268	1,700	1,439	57,350	57,400	1,732	1,386	1,818	1,557
51,400	51,450	1,499	1,152	1,584	1,323	54,400	54,450	1,617	1,270	1,702	1,441	57,400	57,450	1,734	1,387	1,820	1,559
51,450	51,500	1,501	1,154	1,586	1,325	54,450	54,500	1,619	1,272	1,704	1,443	57,450	57,500	1,736	1,389	1,822	1,561
51,500	51,550	1,503	1,156	1,588	1,327	54,500	54,550	1,621	1,274	1,706	1,445	57,500	57,550	1,738	1,391	1,824	1,562
51,550	51,600	1,505	1,158	1,590	1,329	54,550	54,600	1,622	1,276	1,708	1,447	57,550	57,600	1,740	1,393	1,826	1,564
51,600	51,650	1,507	1,160	1,592	1,331	54,600	54,650	1,624	1,278	1,710	1,449	57,600	57,650	1,742	1,395	1,828	1,566
51,650	51,700	1,509	1,162	1,594	1,333	54,650	54,700	1,626	1,280	1,711	1,451	57,650	57,700	1,744	1,397	1,831	1,568
51,700	51,750	1,511	1,164	1,596	1,335	54,700	54,750	1,628	1,282	1,713	1,453	57,700	57,750	1,746	1,399	1,833	1,570
51,750	51,800	1,513	1,166	1,598	1,337	54,750	54,800	1,630	1,284	1,715	1,455	57,750	57,800	1,748	1,401	1,835	1,572
51,800	51,850	1,515	1,168	1,600	1,339	54,800	54,850	1,632	1,286	1,717	1,457	57,800	57,850	1,750	1,403	1,837	1,574
51,850	51,900	1,517	1,170	1,602	1,341	54,850	54,900	1,634	1,288	1,719	1,459	57,850	57,900	1,752	1,405	1,839	1,576
51,900	51,950	1,519	1,172	1,604	1,343	54,900	54,950	1,636	1,289	1,721	1,461	57,900	57,950	1,754	1,407	1,841	1,578
51,950	52,000	1,521	1,174	1,606	1,345	54,950	55,000	1,638	1,291	1,723	1,463	57,950	58,000	1,756	1,409	1,844	1,580
52,000						55,000						58,000					
52,000	52,050	1,523	1,176	1,608	1,347	55,000	55,050	1,640	1,293	1,725	1,464	58,000	58,050	1,758	1,411	1,846	1,582
52,050	52,100	1,524	1,178	1,610	1,349	55,050	55,100	1,642	1,295	1,727	1,466	58,050	58,100	1,760	1,413	1,848	1,584
52,100	52,150	1,526	1,180	1,612	1,351	55,100	55,150	1,644	1,297	1,729	1,468	58,100	58,150	1,762	1,415	1,850	1,586
52,150	52,200	1,528	1,182	1,613	1,353	55,150	55,200	1,646	1,299	1,731	1,470	58,150	58,200	1,764	1,417	1,852	1,588
52,200	52,250	1,530	1,184	1,615	1,355	55,200	55,250	1,648	1,301	1,733	1,472	58,200	58,250	1,766	1,419	1,854	1,590
52,250	52,300	1,532	1,186	1,617	1,357	55,250	55,300	1,650	1,303	1,735	1,474	58,250	58,300	1,768	1,421	1,857	1,592
52,300	52,350	1,534	1,188	1,619	1,359	55,300	55,350	1,652	1,305	1,737	1,476	58,300	58,350	1,769	1,423	1,859	1,594
52,350	52,400	1,536	1,190	1,621	1,361	55,350	55,400	1,654	1,307	1,739	1,478	58,350	58,400	1,771	1,425	1,861	1,596
52,400	52,450	1,538	1,191	1,623	1,363	55,400	55,450	1,656	1,309	1,741	1,480	58,400	58,450	1,773	1,427	1,863	1,598
52,450	52,500	1,540	1,193	1,625	1,365	55,450	55,500	1,658	1,311	1,743	1,482	58,450	58,500	1,775	1,429	1,865	1,600
52,500	52,550	1,542	1,195	1,627	1,366	55,500	55,550	1,660	1,313	1,745	1,484	58,500	58,550	1,777	1,431	1,8	

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
59,000						62,000						65,000					
59,000	59,050	1,797	1,450	1,889	1,621	62,000	62,050	1,915	1,568	2,019	1,739	65,000	65,050	2,032	1,685	2,150	1,856
59,050	59,100	1,799	1,452	1,891	1,623							65,050	65,100	2,034	1,687	2,152	1,858
59,100	59,150	1,801	1,454	1,893	1,625	62,100	62,150	1,918	1,572	2,024	1,743	65,100	65,150	2,036	1,689	2,154	1,860
59,150	59,200	1,803	1,456	1,896	1,627	62,150	62,200	1,920	1,574	2,026	1,745	65,150	65,200	2,038	1,691	2,156	1,862
59,200	59,250	1,805	1,458	1,898	1,629	62,200	62,250	1,922	1,576	2,028	1,747	65,200	65,250	2,040	1,693	2,158	1,864
59,250	59,300	1,807	1,460	1,900	1,631	62,250	62,300	1,924	1,578	2,030	1,749	65,250	65,300	2,042	1,695	2,160	1,866
59,300	59,350	1,809	1,462	1,902	1,633	62,300	62,350	1,926	1,580	2,032	1,751	65,300	65,350	2,044	1,697	2,163	1,868
59,350	59,400	1,811	1,464	1,904	1,635	62,350	62,400	1,928	1,582	2,035	1,753	65,350	65,400	2,046	1,699	2,165	1,870
59,400	59,450	1,813	1,466	1,906	1,637	62,400	62,450	1,930	1,583	2,037	1,755	65,400	65,450	2,048	1,701	2,167	1,872
59,450	59,500	1,815	1,468	1,909	1,639	62,450	62,500	1,932	1,585	2,039	1,757	65,450	65,500	2,050	1,703	2,169	1,874
59,500	59,550	1,817	1,470	1,911	1,641	62,500	62,550	1,934	1,587	2,041	1,758	65,500	65,550	2,052	1,705	2,171	1,876
59,550	59,600	1,818	1,472	1,913	1,643	62,550	62,600	1,936	1,589	2,043	1,760	65,550	65,600	2,054	1,707	2,173	1,878
59,600	59,650	1,820	1,474	1,915	1,645	62,600	62,650	1,938	1,591	2,045	1,762	65,600	65,650	2,056	1,709	2,176	1,880
59,650	59,700	1,822	1,476	1,917	1,647	62,650	62,700	1,940	1,593	2,048	1,764	65,650	65,700	2,058	1,711	2,178	1,882
59,700	59,750	1,824	1,478	1,920	1,649	62,700	62,750	1,942	1,595	2,050	1,766	65,700	65,750	2,060	1,713	2,180	1,884
59,750	59,800	1,826	1,480	1,922	1,651	62,750	62,800	1,944	1,597	2,052	1,768	65,750	65,800	2,062	1,715	2,182	1,886
59,800	59,850	1,828	1,482	1,924	1,653	62,800	62,850	1,946	1,599	2,054	1,770	65,800	65,850	2,063	1,717	2,184	1,888
59,850	59,900	1,830	1,484	1,926	1,655	62,850	62,900	1,948	1,601	2,056	1,772	65,850	65,900	2,065	1,719	2,186	1,890
59,900	59,950	1,832	1,485	1,928	1,657	62,900	62,950	1,950	1,603	2,058	1,774	65,900	65,950	2,067	1,721	2,189	1,892
59,950	60,000	1,834	1,487	1,930	1,659	62,950	63,000	1,952	1,605	2,061	1,776	65,950	66,000	2,069	1,723	2,191	1,894
60,000						63,000						66,000					
60,000	60,050	1,836	1,489	1,933	1,660	63,000	63,050	1,954	1,607	2,063	1,778	66,000	66,050	2,071	1,725	2,193	1,896
60,050	60,100	1,838	1,491	1,935	1,662	63,050	63,100	1,956	1,609	2,065	1,780	66,050	66,100	2,073	1,727	2,195	1,898
60,100	60,150	1,840	1,493	1,937	1,664	63,100	63,150	1,958	1,611	2,067	1,782	66,100	66,150	2,075	1,729	2,197	1,900
60,150	60,200	1,842	1,495	1,939	1,666	63,150	63,200	1,960	1,613	2,069	1,784	66,150	66,200	2,077	1,730	2,199	1,902
60,200	60,250	1,844	1,497	1,941	1,668	63,200	63,250	1,962	1,615	2,071	1,786	66,200	66,250	2,079	1,732	2,202	1,904
60,250	60,300	1,846	1,499	1,943	1,670	63,250	63,300	1,964	1,617	2,074	1,788	66,250	66,300	2,081	1,734	2,204	1,905
60,300	60,350	1,848	1,501	1,946	1,672	63,300	63,350	1,965	1,619	2,076	1,790	66,300	66,350	2,083	1,736	2,206	1,907
60,350	60,400	1,850	1,503	1,948	1,674	63,350	63,400	1,967	1,621	2,078	1,792	66,350	66,400	2,085	1,738	2,208	1,909
60,400	60,450	1,852	1,505	1,950	1,676	63,400	63,450	1,969	1,623	2,080	1,794	66,400	66,450	2,087	1,740	2,210	1,911
60,450	60,500	1,854	1,507	1,952	1,678	63,450	63,500	1,971	1,625	2,082	1,796	66,450	66,500	2,089	1,742	2,212	1,913
60,500	60,550	1,856	1,509	1,954	1,680	63,500	63,550	1,973	1,627	2,084	1,798	66,500	66,550	2,091	1,744	2,215	1,915
60,550	60,600	1,858	1,511	1,956	1,682	63,550	63,600	1,975	1,629	2,087	1,800	66,550	66,600	2,093	1,746	2,217	1,917
60,600	60,650	1,860	1,513	1,959	1,684	63,600	63,650	1,977	1,631	2,089	1,802	66,600	66,650	2,095	1,748	2,219	1,919
60,650	60,700	1,862	1,515	1,961	1,686	63,650	63,700	1,979	1,632	2,091	1,804	66,650	66,700	2,097	1,750	2,221	1,921
60,700	60,750	1,864	1,517	1,963	1,688	63,700	63,750	1,981	1,634	2,093	1,806	66,700	66,750	2,099	1,752	2,223	1,923
60,750	60,800	1,866	1,519	1,965	1,690	63,750	63,800	1,983	1,636	2,095	1,807	66,750	66,800	2,101	1,754	2,225	1,925
60,800	60,850	1,867	1,521	1,967	1,692	63,800	63,850	1,985	1,638	2,097	1,809	66,800	66,850	2,103	1,756	2,228	1,927
60,850	60,900	1,869	1,523	1,969	1,694	63,850	63,900	1,987	1,640	2,100	1,811	66,850	66,900	2,105	1,758	2,230	1,929
60,900	60,950	1,871	1,525	1,972	1,696	63,900	63,950	1,989	1,642	2,102	1,813	66,900	66,950	2,107	1,760	2,232	1,931
60,950	61,000	1,873	1,527	1,974	1,698	63,950	64,000	1,991	1,644	2,104	1,815	66,950	67,000	2,109	1,762	2,234	1,933
61,000						64,000						67,000					
61,000	61,050	1,875	1,529	1,976	1,700	64,000	64,050	1,993	1,646	2,106	1,817	67,000	67,050	2,111	1,764	2,236	1,935
61,050	61,100	1,877	1,531	1,978	1,702	64,050	64,100	1,995	1,648	2,108	1,819	67,050	67,100	2,112	1,766	2,239	1,937
61,100	61,150	1,879	1,533	1,980	1,704	64,100	64,150	1,997	1,650	2,110	1,821	67,100	67,150	2,114	1,768	2,241	1,939
61,150	61,200	1,881	1,534	1,982	1,706	64,150	64,200	1,999	1,652	2,113	1,823	67,150	67,200	2,116	1,770	2,243	1,941
61,200	61,250	1,883	1,536	1,985	1,708	64,200	64,250	2,001	1,654	2,115	1,825	67,200	67,250	2,118	1,772	2,245	1,943
61,250	61,300	1,885	1,538	1,987	1,709	64,250	64,300	2,003	1,656	2,117	1,827	67,250	67,300	2,120	1,774	2,247	1,945
61,300	61,350	1,887	1,540	1,989	1,711	64,300	64,350	2,005	1,658	2,119	1,829	67,300	67,350	2,122	1,776	2,249	1,947
61,350	61,400	1,889	1,542	1,991	1,713	64,350	64,400	2,007	1,660	2,121	1,831	67,350	67,400	2,124	1,778	2,252	1,949
61,400	61,450	1,891	1,544	1,993	1,715	64,400	64,450	2,009	1,662	2,123	1,833	67,400	67,450	2,126	1,779	2,254	1,951
61,450	61,500	1,893	1,546	1,995	1,717	64,450	64,500	2,011	1,664	2,126	1,835	67,450	67,500	2,128	1,781	2,256	1,953
61,500	61,550	1,895	1,548	1,998	1,719	64,500	64,550	2,013	1,666	2,128	1,837	67,500	67,550	2,130	1,783	2,258	1,954
61,550	61,600	1,897	1,550	2,00													

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
68,000						71,000						74,000					
68,000	68,050	2,150	1,803	2,280	1,974	71,000	71,050	2,277	1,921	2,410	2,092	74,000	74,050	2,407	2,038	2,540	2,209
68,050	68,100	2,152	1,805	2,282	1,976							74,050	74,100	2,409	2,040	2,542	2,211
68,100	68,150	2,154	1,807	2,284	1,978	71,100	71,150	2,281	1,925	2,414	2,096	74,100	74,150	2,411	2,042	2,544	2,213
68,150	68,200	2,156	1,809	2,286	1,980	71,150	71,200	2,283	1,926	2,416	2,098	74,150	74,200	2,413	2,044	2,547	2,215
68,200	68,250	2,158	1,811	2,288	1,982	71,200	71,250	2,285	1,928	2,419	2,100	74,200	74,250	2,416	2,046	2,549	2,217
68,250	68,300	2,160	1,813	2,291	1,984	71,250	71,300	2,288	1,930	2,421	2,101	74,250	74,300	2,418	2,048	2,551	2,219
68,300	68,350	2,161	1,815	2,293	1,986	71,300	71,350	2,290	1,932	2,423	2,103	74,300	74,350	2,420	2,050	2,553	2,221
68,350	68,400	2,163	1,817	2,295	1,988	71,350	71,400	2,292	1,934	2,425	2,105	74,350	74,400	2,422	2,052	2,555	2,223
68,400	68,450	2,165	1,819	2,297	1,990	71,400	71,450	2,294	1,936	2,427	2,107	74,400	74,450	2,424	2,054	2,557	2,225
68,450	68,500	2,167	1,821	2,299	1,992	71,450	71,500	2,296	1,938	2,429	2,109	74,450	74,500	2,426	2,056	2,560	2,227
68,500	68,550	2,169	1,823	2,301	1,994	71,500	71,550	2,298	1,940	2,432	2,111	74,500	74,550	2,429	2,058	2,562	2,229
68,550	68,600	2,171	1,825	2,304	1,996	71,550	71,600	2,301	1,942	2,434	2,113	74,550	74,600	2,431	2,060	2,564	2,231
68,600	68,650	2,173	1,827	2,306	1,998	71,600	71,650	2,303	1,944	2,436	2,115	74,600	74,650	2,433	2,062	2,566	2,233
68,650	68,700	2,175	1,828	2,308	2,000	71,650	71,700	2,305	1,946	2,438	2,117	74,650	74,700	2,435	2,064	2,568	2,235
68,700	68,750	2,177	1,830	2,310	2,002	71,700	71,750	2,307	1,948	2,440	2,119	74,700	74,750	2,437	2,066	2,571	2,237
68,750	68,800	2,179	1,832	2,312	2,003	71,750	71,800	2,309	1,950	2,442	2,121	74,750	74,800	2,439	2,068	2,573	2,239
68,800	68,850	2,181	1,834	2,314	2,005	71,800	71,850	2,311	1,952	2,445	2,123	74,800	74,850	2,442	2,070	2,575	2,241
68,850	68,900	2,183	1,836	2,317	2,007	71,850	71,900	2,314	1,954	2,447	2,125	74,850	74,900	2,444	2,072	2,577	2,243
68,900	68,950	2,186	1,838	2,319	2,009	71,900	71,950	2,316	1,956	2,449	2,127	74,900	74,950	2,446	2,073	2,579	2,245
68,950	69,000	2,188	1,840	2,321	2,011	71,950	72,000	2,318	1,958	2,451	2,129	74,950	75,000	2,448	2,075	2,581	2,247
69,000						72,000						75,000					
69,000	69,050	2,190	1,842	2,323	2,013	72,000	72,050	2,320	1,960	2,453	2,131	75,000	75,050	2,450	2,077	2,584	2,248
69,050	69,100	2,192	1,844	2,325	2,015	72,050	72,100	2,322	1,962	2,456	2,133	75,050	75,100	2,452	2,079	2,586	2,250
69,100	69,150	2,194	1,846	2,327	2,017	72,100	72,150	2,324	1,964	2,458	2,135	75,100	75,150	2,455	2,081	2,588	2,252
69,150	69,200	2,196	1,848	2,330	2,019	72,150	72,200	2,327	1,966	2,460	2,137	75,150	75,200	2,457	2,083	2,590	2,254
69,200	69,250	2,199	1,850	2,332	2,021	72,200	72,250	2,329	1,968	2,462	2,139	75,200	75,250	2,459	2,085	2,592	2,256
69,250	69,300	2,201	1,852	2,334	2,023	72,250	72,300	2,331	1,970	2,464	2,141	75,250	75,300	2,461	2,087	2,594	2,258
69,300	69,350	2,203	1,854	2,336	2,025	72,300	72,350	2,333	1,972	2,466	2,143	75,300	75,350	2,463	2,089	2,597	2,260
69,350	69,400	2,205	1,856	2,338	2,027	72,350	72,400	2,335	1,974	2,469	2,145	75,350	75,400	2,465	2,091	2,599	2,262
69,400	69,450	2,207	1,858	2,340	2,029	72,400	72,450	2,337	1,975	2,471	2,147	75,400	75,450	2,468	2,093	2,601	2,264
69,450	69,500	2,209	1,860	2,343	2,031	72,450	72,500	2,340	1,977	2,473	2,149	75,450	75,500	2,470	2,095	2,603	2,266
69,500	69,550	2,212	1,862	2,345	2,033	72,500	72,550	2,342	1,979	2,475	2,150	75,500	75,550	2,472	2,097	2,605	2,268
69,550	69,600	2,214	1,864	2,347	2,035	72,550	72,600	2,344	1,981	2,477	2,152	75,550	75,600	2,474	2,099	2,607	2,270
69,600	69,650	2,216	1,866	2,349	2,037	72,600	72,650	2,346	1,983	2,479	2,154	75,600	75,650	2,476	2,101	2,610	2,272
69,650	69,700	2,218	1,868	2,351	2,039	72,650	72,700	2,348	1,985	2,482	2,156	75,650	75,700	2,478	2,103	2,612	2,274
69,700	69,750	2,220	1,870	2,354	2,041	72,700	72,750	2,350	1,987	2,484	2,158	75,700	75,750	2,481	2,105	2,614	2,276
69,750	69,800	2,222	1,872	2,356	2,043	72,750	72,800	2,353	1,989	2,486	2,160	75,750	75,800	2,483	2,107	2,616	2,278
69,800	69,850	2,225	1,874	2,358	2,045	72,800	72,850	2,355	1,991	2,488	2,162	75,800	75,850	2,485	2,109	2,618	2,280
69,850	69,900	2,227	1,876	2,360	2,047	72,850	72,900	2,357	1,993	2,490	2,164	75,850	75,900	2,487	2,111	2,620	2,282
69,900	69,950	2,229	1,877	2,362	2,049	72,900	72,950	2,359	1,995	2,492	2,166	75,900	75,950	2,489	2,113	2,623	2,284
69,950	70,000	2,231	1,879	2,364	2,051	72,950	73,000	2,361	1,997	2,495	2,168	75,950	76,000	2,491	2,115	2,625	2,286
70,000						73,000						76,000					
70,000	70,050	2,233	1,881	2,367	2,052	73,000	73,050	2,363	1,999	2,497	2,170	76,000	76,050	2,494	2,117	2,627	2,288
70,050	70,100	2,235	1,883	2,369	2,054	73,050	73,100	2,366	2,001	2,499	2,172	76,050	76,100	2,496	2,119	2,629	2,290
70,100	70,150	2,238	1,885	2,371	2,056	73,100	73,150	2,368	2,003	2,501	2,174	76,100	76,150	2,498	2,121	2,631	2,292
70,150	70,200	2,240	1,887	2,373	2,058	73,150	73,200	2,370	2,005	2,503	2,176	76,150	76,200	2,500	2,122	2,633	2,294
70,200	70,250	2,242	1,889	2,375	2,060	73,200	73,250	2,372	2,007	2,505	2,178	76,200	76,250	2,502	2,124	2,636	2,296
70,250	70,300	2,244	1,891	2,377	2,062	73,250	73,300	2,374	2,009	2,508	2,180	76,250	76,300	2,505	2,126	2,638	2,297
70,300	70,350	2,246	1,893	2,380	2,064	73,300	73,350	2,376	2,011	2,510	2,182	76,300	76,350	2,507	2,128	2,640	2,299
70,350	70,400	2,248	1,895	2,382	2,066	73,350	73,400	2,379	2,013	2,512	2,184	76,350	76,400	2,509	2,130	2,642	2,301
70,400	70,450	2,251	1,897	2,384	2,068	73,400	73,450	2,381	2,015	2,514	2,186	76,400	76,450	2,511	2,132	2,644	2,303
70,450	70,500	2,253	1,899	2,386	2,070	73,450	73,500	2,383	2,017	2,516	2,188	76,450	76,500	2,513	2,134	2,646	2,305
70,500	70,550	2,255	1,901	2,388	2,072	73,500	73,550	2,385	2,019	2,518	2,190	76,500	76,550	2,515	2,136	2,649	2,307
70,550	70,600	2,257	1,903	2													

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
77,000						80,000						83,000					
77,000	77,050	2,537	2,156	2,670	2,327	80,000	80,050	2,667	2,273	2,801	2,444	83,000	83,050	2,797	2,391	2,931	2,562
77,050	77,100	2,539	2,158	2,673	2,329							83,050	83,100	2,800	2,393	2,933	2,564
77,100	77,150	2,541	2,160	2,675	2,331	80,100	80,150	2,672	2,277	2,805	2,448	83,100	83,150	2,802	2,395	2,935	2,566
77,150	77,200	2,544	2,162	2,677	2,333	80,150	80,200	2,674	2,279	2,807	2,450	83,150	83,200	2,804	2,397	2,937	2,568
77,200	77,250	2,546	2,164	2,679	2,335	80,200	80,250	2,676	2,281	2,809	2,452	83,200	83,250	2,806	2,399	2,939	2,570
77,250	77,300	2,548	2,166	2,681	2,337	80,250	80,300	2,678	2,283	2,811	2,454	83,250	83,300	2,808	2,401	2,942	2,572
77,300	77,350	2,550	2,168	2,683	2,339	80,300	80,350	2,680	2,285	2,814	2,456	83,300	83,350	2,810	2,403	2,944	2,574
77,350	77,400	2,552	2,170	2,686	2,341	80,350	80,400	2,682	2,287	2,816	2,458	83,350	83,400	2,813	2,405	2,946	2,576
77,400	77,450	2,554	2,171	2,688	2,343	80,400	80,450	2,685	2,289	2,818	2,460	83,400	83,450	2,815	2,407	2,948	2,578
77,450	77,500	2,557	2,173	2,690	2,345	80,450	80,500	2,687	2,291	2,820	2,462	83,450	83,500	2,817	2,409	2,950	2,580
77,500	77,550	2,559	2,175	2,692	2,346	80,500	80,550	2,689	2,293	2,822	2,464	83,500	83,550	2,819	2,411	2,952	2,582
77,550	77,600	2,561	2,177	2,694	2,348	80,550	80,600	2,691	2,295	2,824	2,466	83,550	83,600	2,821	2,413	2,955	2,584
77,600	77,650	2,563	2,179	2,696	2,350	80,600	80,650	2,693	2,297	2,827	2,468	83,600	83,650	2,823	2,415	2,957	2,586
77,650	77,700	2,565	2,181	2,699	2,352	80,650	80,700	2,695	2,299	2,829	2,470	83,650	83,700	2,826	2,416	2,959	2,588
77,700	77,750	2,567	2,183	2,701	2,354	80,700	80,750	2,698	2,301	2,831	2,472	83,700	83,750	2,828	2,418	2,961	2,590
77,750	77,800	2,570	2,185	2,703	2,356	80,750	80,800	2,700	2,303	2,833	2,474	83,750	83,800	2,830	2,420	2,963	2,591
77,800	77,850	2,572	2,187	2,705	2,358	80,800	80,850	2,702	2,305	2,835	2,476	83,800	83,850	2,832	2,422	2,965	2,593
77,850	77,900	2,574	2,189	2,707	2,360	80,850	80,900	2,704	2,307	2,837	2,478	83,850	83,900	2,834	2,424	2,968	2,595
77,900	77,950	2,576	2,191	2,709	2,362	80,900	80,950	2,706	2,309	2,840	2,480	83,900	83,950	2,837	2,426	2,970	2,597
77,950	78,000	2,578	2,193	2,712	2,364	80,950	81,000	2,708	2,311	2,842	2,482	83,950	84,000	2,839	2,428	2,972	2,599
78,000						81,000						84,000					
78,000	78,050	2,580	2,195	2,714	2,366	81,000	81,050	2,711	2,313	2,844	2,484	84,000	84,050	2,841	2,430	2,974	2,601
78,050	78,100	2,583	2,197	2,716	2,368	81,050	81,100	2,713	2,315	2,846	2,486	84,050	84,100	2,843	2,432	2,976	2,603
78,100	78,150	2,585	2,199	2,718	2,370	81,100	81,150	2,715	2,317	2,848	2,488	84,100	84,150	2,845	2,434	2,978	2,605
78,150	78,200	2,587	2,201	2,720	2,372	81,150	81,200	2,717	2,318	2,850	2,490	84,150	84,200	2,847	2,436	2,981	2,607
78,200	78,250	2,589	2,203	2,722	2,374	81,200	81,250	2,719	2,320	2,853	2,492	84,200	84,250	2,850	2,438	2,983	2,609
78,250	78,300	2,591	2,205	2,725	2,376	81,250	81,300	2,722	2,322	2,855	2,493	84,250	84,300	2,852	2,440	2,985	2,611
78,300	78,350	2,593	2,207	2,727	2,378	81,300	81,350	2,724	2,324	2,857	2,495	84,300	84,350	2,854	2,442	2,987	2,613
78,350	78,400	2,596	2,209	2,729	2,380	81,350	81,400	2,726	2,326	2,859	2,497	84,350	84,400	2,856	2,444	2,989	2,615
78,400	78,450	2,598	2,211	2,731	2,382	81,400	81,450	2,728	2,328	2,861	2,499	84,400	84,450	2,858	2,446	2,991	2,617
78,450	78,500	2,600	2,213	2,733	2,384	81,450	81,500	2,730	2,330	2,863	2,501	84,450	84,500	2,860	2,448	2,994	2,619
78,500	78,550	2,602	2,215	2,735	2,386	81,500	81,550	2,732	2,332	2,866	2,503	84,500	84,550	2,863	2,450	2,996	2,621
78,550	78,600	2,604	2,217	2,738	2,388	81,550	81,600	2,735	2,334	2,868	2,505	84,550	84,600	2,865	2,452	2,998	2,623
78,600	78,650	2,606	2,219	2,740	2,390	81,600	81,650	2,737	2,336	2,870	2,507	84,600	84,650	2,867	2,454	3,000	2,625
78,650	78,700	2,609	2,220	2,742	2,392	81,650	81,700	2,739	2,338	2,872	2,509	84,650	84,700	2,869	2,456	3,002	2,627
78,700	78,750	2,611	2,222	2,744	2,394	81,700	81,750	2,741	2,340	2,874	2,511	84,700	84,750	2,871	2,458	3,005	2,629
78,750	78,800	2,613	2,224	2,746	2,395	81,750	81,800	2,743	2,342	2,876	2,513	84,750	84,800	2,873	2,460	3,007	2,631
78,800	78,850	2,615	2,226	2,748	2,397	81,800	81,850	2,745	2,344	2,879	2,515	84,800	84,850	2,876	2,462	3,009	2,633
78,850	78,900	2,617	2,228	2,751	2,399	81,850	81,900	2,748	2,346	2,881	2,517	84,850	84,900	2,878	2,464	3,011	2,635
78,900	78,950	2,620	2,230	2,753	2,401	81,900	81,950	2,750	2,348	2,883	2,519	84,900	84,950	2,880	2,465	3,013	2,637
78,950	79,000	2,622	2,232	2,755	2,403	81,950	82,000	2,752	2,350	2,885	2,521	84,950	85,000	2,882	2,467	3,015	2,639
79,000						82,000						85,000					
79,000	79,050	2,624	2,234	2,757	2,405	82,000	82,050	2,754	2,352	2,887	2,523	85,000	85,050	2,884	2,469	3,018	2,640
79,050	79,100	2,626	2,236	2,759	2,407	82,050	82,100	2,756	2,354	2,890	2,525	85,050	85,100	2,886	2,471	3,020	2,642
79,100	79,150	2,628	2,238	2,761	2,409	82,100	82,150	2,758	2,356	2,892	2,527	85,100	85,150	2,889	2,473	3,022	2,644
79,150	79,200	2,630	2,240	2,764	2,411	82,150	82,200	2,761	2,358	2,894	2,529	85,150	85,200	2,891	2,475	3,024	2,646
79,200	79,250	2,633	2,242	2,766	2,413	82,200	82,250	2,763	2,360	2,896	2,531	85,200	85,250	2,893	2,477	3,026	2,648
79,250	79,300	2,635	2,244	2,768	2,415	82,250	82,300	2,765	2,362	2,898	2,533	85,250	85,300	2,895	2,479	3,028	2,650
79,300	79,350	2,637	2,246	2,770	2,417	82,300	82,350	2,767	2,364	2,900	2,535	85,300	85,350	2,897	2,481	3,031	2,652
79,350	79,400	2,639	2,248	2,772	2,419	82,350	82,400	2,769	2,366	2,903	2,537	85,350	85,400	2,899	2,483	3,033	2,654
79,400	79,450	2,641	2,250	2,774	2,421	82,400	82,450	2,771	2,367	2,905	2,539	85,400	85,450	2,902	2,485	3,035	2,656
79,450	79,500	2,643	2,252	2,777	2,423	82,450	82,500	2,774	2,369	2,907	2,541	85,450	85,500	2,904	2,487	3,037	2,658
79,500	79,550	2,646	2,254	2,779	2,425	82,500	82,550	2,776	2,371	2,909	2,542	85,500	85,550	2,906	2,489	3,039	2,660
79,550	79,600	2,648	2,256	2,													

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,928	2,509	3,061	2,680	89,000	89,050	3,058	2,626	3,203	2,797	92,000	92,050	3,188	2,744	3,354	2,915
86,050	86,100	2,930	2,511	3,063	2,682	89,050	89,100	3,060	2,628	3,205	2,799	92,050	92,100	3,190	2,746	3,357	2,917
86,100	86,150	2,932	2,513	3,065	2,684	89,100	89,150	3,062	2,630	3,208	2,801	92,100	92,150	3,192	2,748	3,359	2,919
86,150	86,200	2,934	2,514	3,067	2,686	89,150	89,200	3,064	2,632	3,210	2,803	92,150	92,200	3,195	2,750	3,362	2,921
86,200	86,250	2,936	2,516	3,070	2,688	89,200	89,250	3,067	2,634	3,213	2,805	92,200	92,250	3,197	2,752	3,364	2,923
86,250	86,300	2,939	2,518	3,072	2,689	89,250	89,300	3,069	2,636	3,215	2,807	92,250	92,300	3,199	2,754	3,367	2,925
86,300	86,350	2,941	2,520	3,074	2,691	89,300	89,350	3,071	2,638	3,218	2,809	92,300	92,350	3,201	2,756	3,369	2,927
86,350	86,400	2,943	2,522	3,076	2,693	89,350	89,400	3,073	2,640	3,220	2,811	92,350	92,400	3,203	2,758	3,372	2,929
86,400	86,450	2,945	2,524	3,078	2,695	89,400	89,450	3,075	2,642	3,223	2,813	92,400	92,450	3,205	2,759	3,374	2,931
86,450	86,500	2,947	2,526	3,080	2,697	89,450	89,500	3,077	2,644	3,226	2,815	92,450	92,500	3,208	2,761	3,377	2,933
86,500	86,550	2,949	2,528	3,083	2,699	89,500	89,550	3,080	2,646	3,228	2,817	92,500	92,550	3,210	2,763	3,379	2,934
86,550	86,600	2,952	2,530	3,085	2,701	89,550	89,600	3,082	2,648	3,231	2,819	92,550	92,600	3,212	2,765	3,382	2,936
86,600	86,650	2,954	2,532	3,087	2,703	89,600	89,650	3,084	2,650	3,233	2,821	92,600	92,650	3,214	2,767	3,384	2,938
86,650	86,700	2,956	2,534	3,089	2,705	89,650	89,700	3,086	2,652	3,236	2,823	92,650	92,700	3,216	2,769	3,387	2,940
86,700	86,750	2,958	2,536	3,091	2,707	89,700	89,750	3,088	2,654	3,238	2,825	92,700	92,750	3,218	2,771	3,389	2,942
86,750	86,800	2,960	2,538	3,093	2,709	89,750	89,800	3,090	2,656	3,241	2,827	92,750	92,800	3,221	2,773	3,392	2,944
86,800	86,850	2,962	2,540	3,096	2,711	89,800	89,850	3,093	2,658	3,243	2,829	92,800	92,850	3,223	2,775	3,394	2,946
86,850	86,900	2,965	2,542	3,098	2,713	89,850	89,900	3,095	2,660	3,246	2,831	92,850	92,900	3,225	2,777	3,397	2,948
86,900	86,950	2,967	2,544	3,100	2,715	89,900	89,950	3,097	2,661	3,248	2,833	92,900	92,950	3,227	2,779	3,399	2,950
86,950	87,000	2,969	2,546	3,102	2,717	89,950	90,000	3,099	2,663	3,251	2,835	92,950	93,000	3,229	2,781	3,402	2,952
87,000						90,000						93,000					
87,000	87,050	2,971	2,548	3,104	2,719	90,000	90,050	3,101	2,665	3,253	2,836	93,000	93,050	3,231	2,783	3,404	2,954
87,050	87,100	2,973	2,550	3,107	2,721	90,050	90,100	3,103	2,667	3,256	2,838	93,050	93,100	3,234	2,785	3,407	2,956
87,100	87,150	2,975	2,552	3,109	2,723	90,100	90,150	3,106	2,669	3,258	2,840	93,100	93,150	3,236	2,787	3,409	2,958
87,150	87,200	2,978	2,554	3,111	2,725	90,150	90,200	3,108	2,671	3,261	2,842	93,150	93,200	3,238	2,789	3,412	2,960
87,200	87,250	2,980	2,556	3,113	2,727	90,200	90,250	3,110	2,673	3,263	2,844	93,200	93,250	3,240	2,791	3,415	2,962
87,250	87,300	2,982	2,558	3,115	2,729	90,250	90,300	3,112	2,675	3,266	2,846	93,250	93,300	3,242	2,793	3,417	2,964
87,300	87,350	2,984	2,560	3,117	2,731	90,300	90,350	3,114	2,677	3,268	2,848	93,300	93,350	3,244	2,795	3,420	2,966
87,350	87,400	2,986	2,562	3,120	2,733	90,350	90,400	3,116	2,679	3,271	2,850	93,350	93,400	3,247	2,797	3,422	2,968
87,400	87,450	2,988	2,563	3,122	2,735	90,400	90,450	3,119	2,681	3,273	2,852	93,400	93,450	3,249	2,799	3,425	2,970
87,450	87,500	2,991	2,565	3,125	2,737	90,450	90,500	3,121	2,683	3,276	2,854	93,450	93,500	3,251	2,801	3,427	2,972
87,500	87,550	2,993	2,567	3,127	2,738	90,500	90,550	3,123	2,685	3,278	2,856	93,500	93,550	3,253	2,803	3,430	2,974
87,550	87,600	2,995	2,569	3,130	2,740	90,550	90,600	3,125	2,687	3,281	2,858	93,550	93,600	3,255	2,805	3,432	2,976
87,600	87,650	2,997	2,571	3,132	2,742	90,600	90,650	3,127	2,689	3,283	2,860	93,600	93,650	3,257	2,807	3,435	2,978
87,650	87,700	2,999	2,573	3,135	2,744	90,650	90,700	3,129	2,691	3,286	2,862	93,650	93,700	3,260	2,808	3,437	2,980
87,700	87,750	3,001	2,575	3,137	2,746	90,700	90,750	3,132	2,693	3,289	2,864	93,700	93,750	3,262	2,810	3,440	2,982
87,750	87,800	3,004	2,577	3,140	2,748	90,750	90,800	3,134	2,695	3,291	2,866	93,750	93,800	3,264	2,812	3,442	2,983
87,800	87,850	3,006	2,579	3,142	2,750	90,800	90,850	3,136	2,697	3,294	2,868	93,800	93,850	3,266	2,814	3,445	2,985
87,850	87,900	3,008	2,581	3,145	2,752	90,850	90,900	3,138	2,699	3,296	2,870	93,850	93,900	3,268	2,816	3,447	2,987
87,900	87,950	3,010	2,583	3,147	2,754	90,900	90,950	3,140	2,701	3,299	2,872	93,900	93,950	3,271	2,818	3,450	2,989
87,950	88,000	3,012	2,585	3,150	2,756	90,950	91,000	3,142	2,703	3,301	2,874	93,950	94,000	3,273	2,820	3,452	2,991
88,000						91,000						94,000					
88,000	88,050	3,014	2,587	3,152	2,758	91,000	91,050	3,145	2,705	3,304	2,876	94,000	94,050	3,275	2,822	3,455	2,993
88,050	88,100	3,017	2,589	3,155	2,760	91,050	91,100	3,147	2,707	3,306	2,878	94,050	94,100	3,277	2,824	3,457	2,995
88,100	88,150	3,019	2,591	3,157	2,762	91,100	91,150	3,149	2,709	3,309	2,880	94,100	94,150	3,279	2,826	3,460	2,997
88,150	88,200	3,021	2,593	3,160	2,764	91,150	91,200	3,151	2,710	3,311	2,882	94,150	94,200	3,281	2,828	3,462	2,999
88,200	88,250	3,023	2,595	3,163	2,766	91,200	91,250	3,153	2,712	3,314	2,884	94,200	94,250	3,284	2,830	3,465	3,001
88,250	88,300	3,025	2,597	3,165	2,768	91,250	91,300	3,156	2,714	3,316	2,885	94,250	94,300	3,286	2,832	3,467	3,003
88,300	88,350	3,027	2,599	3,168	2,770	91,300	91,350	3,158	2,716	3,319	2,887	94,300	94,350	3,288	2,834	3,470	3,005
88,350	88,400	3,030	2,601	3,170	2,772	91,350	91,400	3,160	2,718	3,321	2,889	94,350	94,400	3,290	2,836	3,472	3,007
88,400	88,450	3,032	2,603	3,173	2,774	91,400	91,450	3,162	2,720	3,324	2,891	94,400	94,450	3,292	2,838	3,475	3,009
88,450	88,500	3,034	2,605	3,175	2,776	91,450	91,500	3,164	2,722	3,326	2,893	94,450	94,500	3,294	2,840	3,478	3,011
88,500	88,550	3,036	2,607	3,178	2,778	91,500	91,550	3,166	2,724	3,329	2,895	94,500	94,550	3,297	2,842	3,480	3,013
88,550	88,600	3,															

2003 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—					
95,000						98,000					
95,000	95,050	3,318	2,861	3,505	3,032	98,000	98,050	3,448	2,979	3,656	3,150
95,050	95,100	3,320	2,863	3,508	3,034	98,050	98,100	3,451	2,981	3,659	3,152
95,100	95,150	3,323	2,865	3,510	3,036	98,100	98,150	3,453	2,983	3,661	3,154
95,150	95,200	3,325	2,867	3,513	3,038	98,150	98,200	3,455	2,985	3,664	3,156
95,200	95,250	3,327	2,869	3,515	3,040	98,200	98,250	3,457	2,987	3,667	3,158
95,250	95,300	3,329	2,871	3,518	3,042	98,250	98,300	3,459	2,989	3,669	3,160
95,300	95,350	3,331	2,873	3,520	3,044	98,300	98,350	3,461	2,991	3,672	3,162
95,350	95,400	3,333	2,875	3,523	3,046	98,350	98,400	3,464	2,993	3,674	3,164
95,400	95,450	3,336	2,877	3,525	3,048	98,400	98,450	3,466	2,995	3,677	3,166
95,450	95,500	3,338	2,879	3,528	3,050	98,450	98,500	3,468	2,997	3,679	3,169
95,500	95,550	3,340	2,881	3,530	3,052	98,500	98,550	3,470	2,999	3,682	3,171
95,550	95,600	3,342	2,883	3,533	3,054	98,550	98,600	3,472	3,001	3,684	3,173
95,600	95,650	3,344	2,885	3,535	3,056	98,600	98,650	3,474	3,003	3,687	3,175
95,650	95,700	3,346	2,887	3,538	3,058	98,650	98,700	3,477	3,004	3,689	3,177
95,700	95,750	3,349	2,889	3,541	3,060	98,700	98,750	3,479	3,006	3,692	3,180
95,750	95,800	3,351	2,891	3,543	3,062	98,750	98,800	3,481	3,008	3,694	3,182
95,800	95,850	3,353	2,893	3,546	3,064	98,800	98,850	3,483	3,010	3,697	3,184
95,850	95,900	3,355	2,895	3,548	3,066	98,850	98,900	3,485	3,012	3,699	3,186
95,900	95,950	3,357	2,897	3,551	3,068	98,900	98,950	3,488	3,014	3,702	3,188
95,950	96,000	3,359	2,899	3,553	3,070	98,950	99,000	3,490	3,016	3,704	3,190
96,000						99,000					
96,000	96,050	3,362	2,901	3,556	3,072	99,000	99,050	3,492	3,018	3,707	3,193
96,050	96,100	3,364	2,903	3,558	3,074	99,050	99,100	3,494	3,020	3,709	3,195
96,100	96,150	3,366	2,905	3,561	3,076	99,100	99,150	3,496	3,022	3,712	3,197
96,150	96,200	3,368	2,906	3,563	3,078	99,150	99,200	3,498	3,024	3,714	3,199
96,200	96,250	3,370	2,908	3,566	3,080	99,200	99,250	3,501	3,026	3,717	3,201
96,250	96,300	3,373	2,910	3,568	3,081	99,250	99,300	3,503	3,028	3,719	3,203
96,300	96,350	3,375	2,912	3,571	3,083	99,300	99,350	3,505	3,030	3,722	3,206
96,350	96,400	3,377	2,914	3,573	3,085	99,350	99,400	3,507	3,032	3,724	3,208
96,400	96,450	3,379	2,916	3,576	3,087	99,400	99,450	3,509	3,034	3,727	3,210
96,450	96,500	3,381	2,918	3,578	3,089	99,450	99,500	3,511	3,036	3,730	3,212
96,500	96,550	3,383	2,920	3,581	3,091	99,500	99,550	3,514	3,038	3,732	3,214
96,550	96,600	3,386	2,922	3,583	3,093	99,550	99,600	3,516	3,040	3,735	3,216
96,600	96,650	3,388	2,924	3,586	3,095	99,600	99,650	3,518	3,042	3,737	3,219
96,650	96,700	3,390	2,926	3,588	3,097	99,650	99,700	3,520	3,044	3,740	3,221
96,700	96,750	3,392	2,928	3,591	3,099	99,700	99,750	3,522	3,046	3,742	3,223
96,750	96,800	3,394	2,930	3,593	3,101	99,750	99,800	3,524	3,048	3,745	3,225
96,800	96,850	3,396	2,932	3,596	3,103	99,800	99,850	3,527	3,050	3,747	3,227
96,850	96,900	3,399	2,934	3,598	3,105	99,850	99,900	3,529	3,052	3,750	3,229
96,900	96,950	3,401	2,936	3,601	3,107	99,900	99,950	3,531	3,053	3,752	3,232
96,950	97,000	3,403	2,938	3,604	3,109	99,950	100,000	3,533	3,055	3,755	3,234
97,000						<div>\$100,000 or over — use the Tax Rate Schedules on page 30</div>					
97,000	97,050	3,405	2,940	3,606	3,111						
97,050	97,100	3,407	2,942	3,609	3,113						
97,100	97,150	3,409	2,944	3,611	3,115						
97,150	97,200	3,412	2,946	3,614	3,117						
97,200	97,250	3,414	2,948	3,616	3,119						
97,250	97,300	3,416	2,950	3,619	3,121						
97,300	97,350	3,418	2,952	3,621	3,123						
97,350	97,400	3,420	2,954	3,624	3,125						
97,400	97,450	3,422	2,955	3,626	3,127						
97,450	97,500	3,425	2,957	3,629	3,129						
97,500	97,550	3,427	2,959	3,631	3,130						
97,550	97,600	3,429	2,961	3,634	3,132						
97,600	97,650	3,431	2,963	3,636	3,134						
97,650	97,700	3,433	2,965	3,639	3,136						
97,700	97,750	3,435	2,967	3,641	3,138						
97,750	97,800	3,438	2,969	3,644	3,140						
97,800	97,850	3,440	2,971	3,646	3,142						
97,850	97,900	3,442	2,973	3,649	3,144						
97,900	97,950	3,444	2,975	3,651	3,146						
97,950	98,000	3,446	2,977	3,654	3,148						

*If a Qualifying widow(er), use the Married filing jointly column.

2003 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 28,400	.....	2.1% of North Dakota taxable income	
28,400	68,800	.....	\$ 596.40	+ 3.92% of amount over \$ 28,400
68,800	143,500	.....	2,180.08	+ 4.34% of amount over 68,800
143,500	311,950	.....	5,422.06	+ 5.04% of amount over 143,500
311,950		.....	13,911.94	+ 5.54% of amount over 311,950

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 47,450	.....	2.1% of North Dakota taxable income	
47,450	114,650	.....	\$ 996.45	+ 3.92% of amount over \$ 47,450
114,650	174,700	.....	3,630.69	+ 4.34% of amount over 114,650
174,700	311,950	.....	6,236.86	+ 5.04% of amount over 174,700
311,950		.....	13,154.26	+ 5.54% of amount over 311,950

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 23,725	.....	2.1% of North Dakota taxable income	
23,725	57,325	.....	\$ 498.23	+ 3.92% of amount over \$ 23,725
57,325	87,350	.....	1,815.35	+ 4.34% of amount over 57,325
87,350	155,975	.....	3,118.43	+ 5.04% of amount over 87,350
155,975		.....	6,577.13	+ 5.54% of amount over 155,975

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 38,050	.....	2.1% of North Dakota taxable income	
38,050	98,250	.....	\$ 799.05	+ 3.92% of amount over \$ 38,050
98,250	159,100	.....	3,158.89	+ 4.34% of amount over 98,250
159,100	311,950	.....	5,799.78	+ 5.04% of amount over 159,100
311,950		.....	13,503.42	+ 5.54% of amount over 311,950

✓ Please Support “Trees for North Dakota” ✓ Consider Contributing to the Income Tax Check-Off

Donations to the “Trees for North Dakota” trust fund help emphasize the role the cottonwoods played in the Lewis and Clark Expedition and raise awareness about the benefits these trees provide today and plant new trees for future generations.

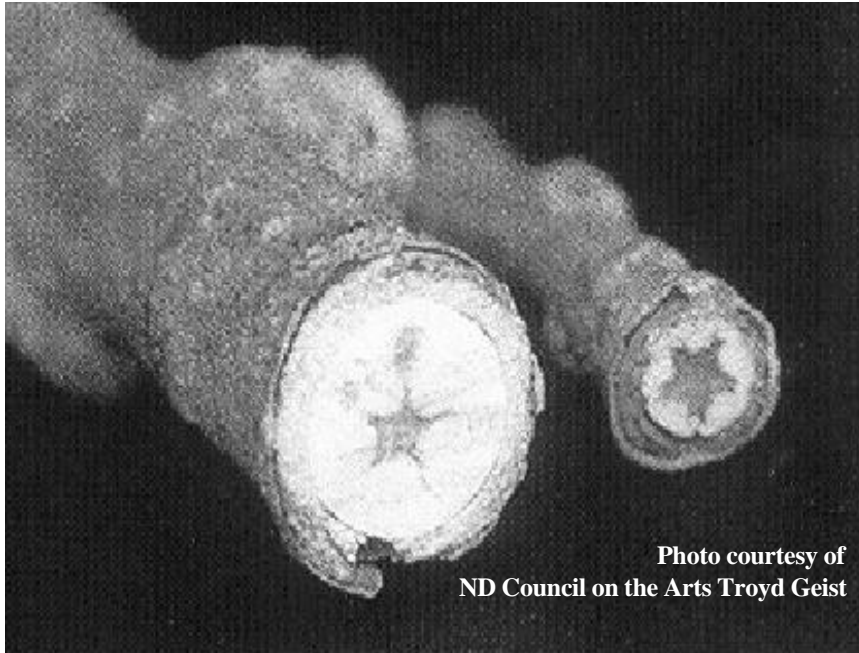


Photo courtesy of
ND Council on the Arts Troyd Geist

The Star in the Cottonwood Tree

Inside the cottonwood trunk and each branch is a star. According to Native American storyteller Mary Louise Defender Wilson,

“A curious star hid in the cottonwood tree, so it could always be near the people on earth and listen to their beautiful music...the laughter and kind words they say to one another.”

Makoche Recording Company and the North Dakota Council on the Arts have recorded traditional Dakotah stories told by Defender Wilson on an enhanced compact disk entitled “My Relatives Say.” 1-800-637-6863; www.makoche.com.

North Dakota’s cottonwood trees played a vital role in the success of the Lewis and Clark Expedition. The bicentennial provides an opportunity to emphasize their historic importance and to reintroduce the native cottonwood to the landscape. If trees could talk perhaps the 250-300 year-old giant cottonwood in Smith Grove would share this story...

“I saw a curious sight in the fall of 1804, around October 14. There were strange men struggling in the mud and mosquitoes to drag a large boat up the river with ropes. Two small pirogues (boats) were following it. As they drew closer, I heard the men grumbling about the “Big Muddy” or “Misery River.” The Native Americans called it the Missouri River, and on its banks we cottonwoods have grown for centuries!

(over)



It was under my branches this group met and camped with the friendly Hidatsa and Mandan people who lived in the earthlodges. The travelers soon built a fort of cottonwood to protect them from the harsh climate and cold winter winds.

The cottonwood forests provided the Native Americans and early American explorers with building materials for tools, lodges and forts. They offered places to hunt and fish for food.

Young branches and tender bark provided feed for the horses and medicine for the people. Some of my branches were used for the fires that kept them warm and cooked their food



I was there when the Native Americans showed Lewis and Clark how to make dugout canoes from the cottonwoods, but I was too small at the time for them to use. The canoes they made were much easier to navigate and portage than the bulky keelboat. When they headed West, thirty-one men, plus Sacagawea and her son, Jean Baptiste, left in two piroques and six dugout canoes!

They were gone so long, I had a notion they were dead. But, I saw them briefly again on August 17, 1806. Their journey to trace the Missouri River to its source and find the Pacific Ocean was accomplished. In my opinion, the cottonwoods contributed more to the success of the Expedition than any other tree!"

Today, only 66 miles of the native cottonwood forests remain along the Missouri River. A small grove of cottonwoods 250-350 years old, that Lewis and Clark camped near, still remain at Smith Grove Wildlife Management Area south of Washburn. These gigantic trees have been accepted into the "National Register of Historic Trees" and connect 21st Century Americans to the 19th Century Lewis and Clark Expedition via the living bridge of ancient trees.

To contribute, consult your tax accountant or enter a voluntary contribution on the 2003 North Dakota Individual Income Tax Return. On Form ND-1, look for Line 30 on an overpayment return and Line 34 on a tax due return. On Form ND-2, use Line 19 on an overpayment return and Line 23 on a tax due return.



**For more information contact:
NORTH DAKOTA FOREST SERVICE
307 First Street East
Bottineau ND 58318-1100
Tel: (701) 228-5422 Fax: (701) 228-5448
www.state.nd.us/forest**

How to assemble your return

To assist us in processing your return as efficiently as possible, please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. All other official North Dakota schedules and forms required to be attached (except Form 101).
6. Form W-2s and Form 1099s.
7. Copy of federal tax return.
8. Supporting statements required in instructions.
9. Copy of other state's return, if attaching Schedule ND-1CR.
10. Copy of federal extension form or Form 101, if applicable.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**.
DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s and any Form 1099 showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return—see **Copy of federal return** on page 7.
- Sign your return. If filing a joint return, your spouse also must sign. **IMPORTANT:** Any return missing a signature will be returned to the taxpayer.
- Use adequate postage.
- Make a copy of the return for your records.



Filing Tip:

Make sure you sign your return. If you and your spouse are filing jointly, both of you must sign. And, if you paid someone to prepare your return, make sure the preparer signs the return too.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- **Federal tax questions** **1-800-829-1040**
TTY/TDD **1-800-829-4059**
Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.
- **Ordering forms and publications** **1-800-829-3676**
Call this number to order federal tax forms and informational publications.
- **Recorded tax and refund information** ... **1-800-829-4477**
Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 4 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
Kirkwood Bank & Trust Building
2911 N 14th Street
(*next to Space Aliens restaurant*)

Fargo
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
305 17th Avenue SW
(*behind Hollywood Video store*)

Need forms or assistance?

If you need a North Dakota form or schedule not included in this booklet, or if you have a question about preparing your North Dakota return . . .

Call

Questions: (701) 328-1032

Forms: (701) 328-3450

If speech or hearing impaired,
call us through Relay North Dakota: 1-800-366-6888

Visit our Web site

On our Web site, you will find the following resources:

- Tax forms
- Income tax guidelines
- Electronic filing information
- Income tax statutes
- Calendar of due dates, public meetings, and workshops
- Press releases
- On-line message service

Our Web site address is:

www.ndtaxdepartment.com

Come in to see us

Stop in to see us in person at our main office in Bismarck. You will find us in the—

Individual Income Tax Section
State Capitol, 16th Floor
Monday through Friday
8:00 a.m. to 5:00 p.m.

Write

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

E-mail us

Request forms, ask us a question, or send a message to us via e-mail at:

individualtax@state.nd.us

Or go to our Web site at:

www.ndtaxdepartment.com (click on **contact us**)

Fax

You may fax your request or question to (701) 328-1942.

Need a copy of your return or other information?

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Include the following items in your request:

- Your name(s) and current address.
- Your social security number(s).
- Daytime telephone number.
- Description of the information desired.
- Tax year(s) involved.
- Your signature(s).

Our mailing address and fax number are shown above.

Want to check the status of your refund?

If you did not use direct deposit, you may check the status of your refund by calling **(701) 328-3450**, or by e-mailing us at individualtax@state.nd.us. If you direct deposited your refund, contact your bank first to see if your refund has been deposited into your account before contacting us. If you contact us, you'll need to provide the following information:

- Your name (Include spouse's name, if joint return).
- Your social security number (Include spouse's SSN, if joint return).
- Your filing status from your return.
- **Exact** amount of refund shown on return.
- Tax year.

The above information must match our records or no information will be released. **Allow 6 weeks after filing your return before contacting us about your refund.**